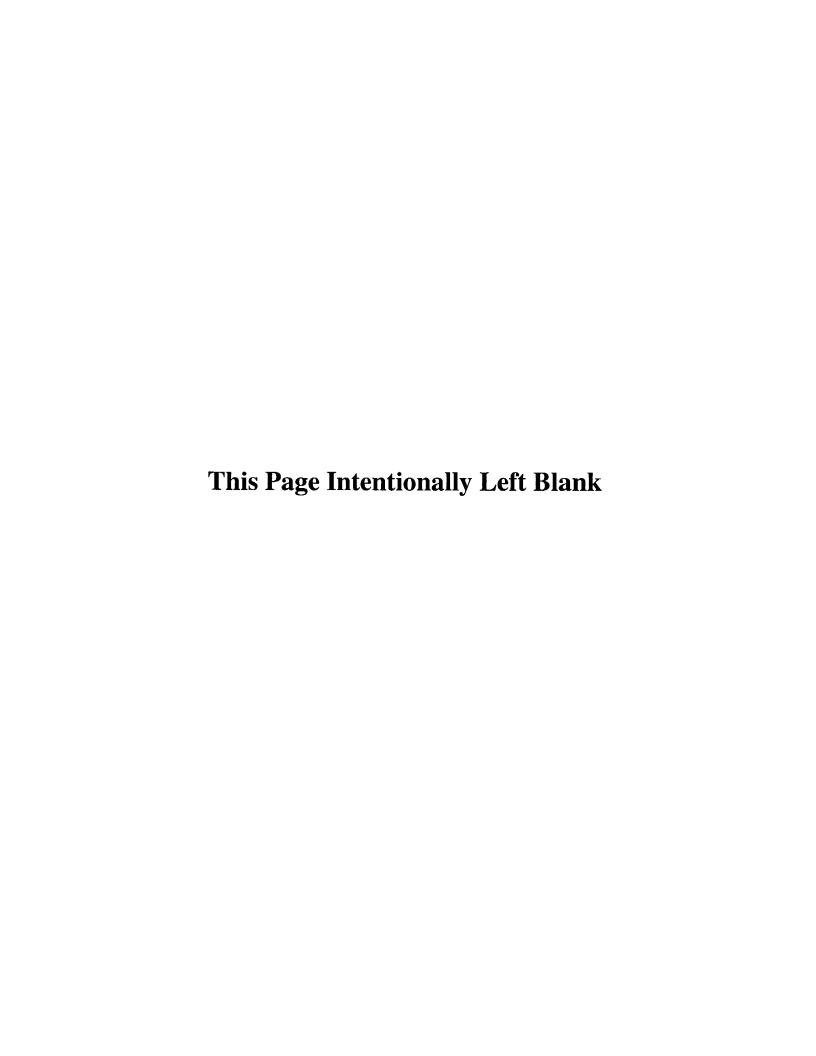
2003 Form 1 State Supplements



							State of Washington
Nam	e of Respondent	This	Repor	t Is:		Date of Report	Year of Report
		(1)	X	An Original		(Mo, Da, Yr)	
	Avista Corp	(2)		A Resubmissio	on	April 30, 2004	Dec. 31, 2003
	STATEMEN	T OF	INC	COME FOR 1	H	E YEAR	
	1. Report amounts for accounts 412 and 413	3, Rev	enue			5. Give concise explanation	is concerning unsettled rate
	and Expenses from Utility Plant Leased to Others	, in an	other		proc	ceedings where a contingen	cy exists such that refunds
	utility column (i,k,m,o) in a similar manner to a uti	lity de	part-		of a	a material amount may nee	d to be made to the utility's
	ment. Spread the amount(s) over lines 01 thru	20 a	s ap-		cust	tomers or which may result	in a material refund to the
	propriate. Include these amounts in columns (c) and	d (d)		utili	ity with respect to power or g	as purchases. State for each
	totals.				yea	r affected the gross revenue	s or costs to which the con-
	Report amounts in account 414, Other Utility	-	_		ting	ency relates and the tax effe	ects together with an expla-
	Income, in the same manner as accounts 412 and 413					of the major factors which a	•
	3. Report data for lines 7, 9, and 10 for Natur				to re	etain such revenues or recove	r amounts paid with respect
	panies using accounts 404.1, 404.2, 404.3,	407.1,	and		to p	ower and gas purchases.	
	407.2.					6. Give concise explanation	
	4. Use page 122 for important notes regarding	g the s	tate-		amo	ounts of any refunds made	or received during the year
	ment of income or any account thereof.			T (Dof)	_	TOT	A T
Line	Account			(Ref.)		Current Year	Previous Year
No.	Account			Page No.		Current rear	Flevious Tear
110.	(a)			(b)		(c)	(d)
	(4)			(6)			
1	UTILITY OPERATING INCOME						
2	Operating Revenues (400)			300-301		\$537,422,242	\$537,266,168
3	Operating Expenses						
4	Operation Expenses (401)			320-325			
5	Maintenance Expenses (402)			320-325			
6	Depreciation Expense (403)			336-338			
7	Amort. & Depl. of Utility Plant (404-405)			336-338			
8	Amort. of Utility Plant Acq. Adj. (406)			336-338			
9	Amort. of Property Losses, Unrecovered Plants	ant					
10	and Regulatory Study Costs (407)			.			
10 11	Amort. of Conversion Expenses (407) Regulatory Debits (407.3)						
12	(Less Regulatory Credits (407.4)						
13	Taxes Other Than Income Taxes (408.1)			262-263			
14	Income Taxes - Federal (409.1)			262-263			
15	- Other (409.1)			262-263	-		
16	Provision for Deferred Income Taxes (410.	1)		234,272-277			
17	(Less) Provision for Deferred Income Taxes		(411.				
18	Investment Tax Credit Adj Net (411.4)			266			
19	(Less) Gains from Disp. of Utility Plant (41	1.6)					
20	Losses from Disp. of Utility Plant (411.7)						
21	(Less) Gains from Disposition of Allowance		1.8)				
22	Losses from Disposition of Allowances (41	1.9)					
23	TOTAL Utility Operating Expenses						
	(Enter Total of lines 4 thru 22)			1			

line 25)

Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117,

24

\$537,422,242

\$537,266,168

				State of Washington		
Name of Respondent	This Report Is:		Date of Report	Year of Report		
	(1) X An Origii	nal	(Mo, Da, Yr)			
Avista Corp	(2) A Resubr	mission	April 30, 2004	Dec. 31, 2003		
	STATEMENT OI	F INCOME FOR THE Y	/EAR	137-51-5		
resulting from settlement of a	ny rate proceeding affecting	had an effect on net inc	ome including the ha	sis of allocations		
revenues received or costs incu		and apportionments fro				
		••				
chases, and a summary of the	adjustments made to balance	Also give the approximate dollar effect of such changes.				

sheet, income, and expense accounts.

- 7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.
- 8. Enter on page 122 a consise explanation of only those changes in accounting methods made during the year which
- 9. Explain in a foonote if the previous year's figures are different from that reported in prior reports.
- 10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC U	TILITY	GAS UTIL	ITY	OTHER U	JTILITY	-
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line No.
(e)	(f)	(g)	(h)	(i)	(j)	
						1
\$398,534,451	\$378,938,902	\$138,887,791	\$158,327,266			2
						3
	-					4
						5
	<u> </u>					6
						7
						8
						10
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	 					11
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						16
						17
						18
						-
	,					19
						19
						20
\$398,534,451	\$378,938,902	\$138,887,791	\$158,327,266		\$0	

Nam	e of Respondent	len ·				State of Washington
	1	This I			Date of Report	Year of Report
		(1)	X	An Original	(Mo, Da, Yr)	
	Avista Corp.	(2)		A Resubmission	April 30, 2004	December 31, 200
	ELECTRIC PLANT IN	V SER	VIC	E (Accounts 101	102 103 106)	
,.	2. Exercise delegated cost of electric plant in service ac-			estimated basis if no	ecessary, and include the entries in	Column
	g to the prescribed accounts. 2. In addition to Account 101, Electric Plant in Service (Clas-			(c). Also to be inclu	ded in column (c) are entries for re	versals
sified).	this page and the next include Accounts 102, Electric Plant			of tentative distribu	tions of prior year reported in colum	nn (b).
Purcha	ased or Sold; Account 103, Experimental Electric Plant Un-			Likewise, if the resp	oondent has a significant amount of	plant
Classif	ied; and Account 106, Completed Construction Not Clas-			at the end of the ve	ave not been classified to primary a ar, include in column (d) a tentative	distrib
	Electric.			ution of such retires	ments on an estimated basis, with a	Drop-
itions a	 Include in column (c) or (d), as appropriate, corrections of add- and retirements for the current or preceding year. 			riate contra entry to	the account for accumulated depre	ciation
4	Enclose in parentheses credit adjustments of plant accounts to			provision. Include a	lso in column (d) reversals of tentat	ive dis-
indicat	e the negative effect of such accounts.			ributions of prior y	ear of unclassified retirements. Atta showing the account distributions o	ch sup-
5	. Classify Account 106 according to prescribed accounts, on an			tentative classification	ons in columns (c) and (d), including	of these
					Balance at	g uic
Line	Account				Beginning of Year	Additions
No.	(a)				(b)	(c)
1	1. INTANGIBLE PLANT					(0)
2	(301) Organization				0.00	1
3	(302) Franchises and Consents				0.00	
4	(303) Miscellaneous Intangible Plant				(0.00)	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3,)		0.00	0.00
6	2. PRODUCTION PLANT	•		-		0.00
7	A. Steam Production Plant		··		7	
8	(310) Land and Land Rights				941,300.37	[
9	(311) Structures and Improvements				23,978,018.74	560,789.05
10	(312) Boiler Plant Equipment (313) Engines and Engine Driven Generators				39,520,476.89	302,084.38
12	E STATE CONCLUCION				0.00	
13	0				13,378,456.54	40,915.93
14	(315) Accessory Electric Equipment (316) Misc. Power Plant Equipment				10,285,380.25	49,245.22
15	(317) Asset Retirement Costs for Steam Production	 -			2,394,722.15	0.00
16	TOTAL Steam Production Plant (Enter Total of line	o a O +1.	1.5		0.00	1,114,206.00
17	B. Nuclear Production Plant	es 8 th	ru 15)	<u> </u>	90,498,354.94	2,067,240.58
	(320) Land and Land Rights					· · · · · · · · · · · · · · · · · · ·
19	(321) Structures and Improvements				0.00	·
	(322) Reactor Plant Equipment				0.00	· · · · · · · · · · · · · · · · · · ·
21	(323) Turbogenerator Units				0.00	
	(324) Accessory Electric Equipment				0.00	
	(325) Misc. Power Plant Equipment				0.00	
24	(326) Asset Retirement Costs for Nuclear Production				0.00	
25 26	TOTAL Nuclear Production Plant (Enter Total of li	nes 18	thru 2	24)	0.00	0.00
26	C. Hydraulic Production Plant				0.00	0.00
_	(330) Land and Land Rights				7,038,794.10	
_	(331) Structures and Improvements				15,132,920.89	3,202.14
	(332) Reservoirs, Dams, and Waterways				43,488,300.22	368,311.75
	(333) Water Wheels, Turbines, and Generators (334) Accessory Electric Equipment				34,750,961.68	7,495.86
	7 - 1 - 1 - 1 - 1 - 1				9,384,807.32	37,933.31
					904,530.65	0.00
	, , , , , , , , , , , , , , , , , , , ,				675,629.75	
35		<u>n</u>			0.00	
36	TOTAL Hydraulic Production Plant (Enter Total of D. Other Production Plant	lines 2	7 thru	34)	111,375,944.61	416,943.06
_	(340) Land and Land Rights		·	 		
	341) Structures and Improvements				277,819.46	397.38
	342) Fuel Holders, Products and Accessories				960,584.99	20,749.84
	343) Prime Movers				1,450,271.26	14.46
	344) Generators				18,739,265.26	(569,302.66)
	345) Accessory Electric Equipment	- -,	······	· 	32,255,941.03	71,771.58
	EODMANO 4 (TD 40.04)				586,681.91	13.648.77

State of Washington Date of Report Name of Respondent This Report Is: Year of Report An Original (1) X (Mo, Da, Yr) April 30, 2004 December 31, 2003 Avista Corp. A Resubmission ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) umn (f) only the offset to the debits or credits distributed in reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions column (f) to primary account classifications. and the texts of Accounts 101 and 106 will avoid serious omis-7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplesions of the reported amount of respondent's plant actually mentary statement showing subaccount classification of such in service at end of year. 6. Show in column (f) reclassifications or transfers within plant conforming to the requirements of these pages. utility plant accounts. Include also in column (f) the additions 8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, or reductions of primary account classifications arising from name of vendor or purchaser, and date of transaction. If prodistribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) posed journal entries have been filed with the Commission the amounts with respect to accumulated provision for as required by the Uniform System of Accounts, give also depreciation, acquistion adjustments, etc., and show in coldate of such filing. Balance at Retirements Adjustments Transfers End of Year Line (d) (e) (f) (g) No. 1 (301)2 0.00 0.00 (302) 3 (0.00)(303)4 0.00 0.00 0.00 0.00 5 6 7 941,300.37 (310)8 24,538,807.79 9 (311)39,775,960.05 10 46,601.22 (312)0.00 (313)11 13,419,372.47 (314)12 10,261,816.74 13 72,808.73 (315)98,802.29 0.00 2,493,524.44 (316)14 1,114,206.00 15 (317)92,544,987.86 16 0.00 98,802.29 119,409.95 17 0(320)18 0 (321) 19 0 (322) 20 0 (323) 21 0 (324) 22 0 (325) 23 0 (326) 24 0.00 0.00 25 0.00 0.00 26 27 7,038,794.10 $\overline{28}$ 63,602.70 15,072,520.33 (331)43,854,095.71 29 2,516.26 (332)34,758,457.54 (333)30 0.00

FERC FORM NO. 1 (ED. 12-87)

73,067,35

139,186.31

0.00

0.00

0.00

9,349,673.28

111,653,701.36

0.00

0.00

(98.802.29)

904,530.65

278,216.84

981,334.83

18,169,962.60 (343)

1,351,483.43

32,327,712.61

600,330.68

675,629.75 (336)

0.00

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35 36

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(334)

(335)

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(344)

(345)

Name of Respondent This Report Is: Date of Report Year of Report (1) X An Original (Mo, Da, Yr) Avista Corp. A Resubmission April 30, 2004 December 31, 2003 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) Balance at Line Account Beginning of Year Additions No. (a) (g) (c) 43 (346)Misc. Power Plant Equipment 243,758.39 1,584.88 44 (347)Asset Retirement Costs for Other Production 45 TOTAL Other Production Plant (Enter Total of lines 37 thru 44) 54,514,322.30 (461, 135.75)46 TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45) 298,471,901.02 2,023,047.89 47 3. TRANSMISSION PLANT 48 (350)Land and Land Rights 7,281,477.45 382,369.99 49 (352)Structures and Improvements 4,786,651.13 67,618.64 50 (353)Station Equipment 51,406,576.39 2,316,218.52 51 (354)Towers and Fixtures 494,584.98 4,291.32 52 (355)Poles and Fixtures 32,155,956.79 194,678.62 53 (356)Overhead Conductors and Devices 25,838,508.43 262,130.13 54 Underground Conduit (357)561,147.87 55 (358)Underground Conductors and Devices 1,317,533.40 56 (359)Roads and Trails 85,366.27 0.00 57 (359.1)Asset Retirement Costs for Transmission Plant 58 TOTAL Transmission Plant (Enter Total of lines 48 thru 57) 123,927,802.71 3,227,307.22 59 4. DISTRIBUTION PLANT 60 (360)Land and Land Rights 3,253,748.36 (300,343.86) 61 (361)Structures and Improvements 7,334,363.77 103,662.80 62 (362)Station Equipment 43,421,096.78 1,246,294.50 63 (363)Storage Battery Equipment 0.00 (364)Poles, Towers, and Fixtures 64 91,269,061.94 3,335,916.14 Overhead Conductors and Devices 65 (365)61,094,203.66 2,384,370.64 (366)66 Underground Conduit 27,435,865.70 1.500,004.57 67 (367)Underground Conductors and Devices 49,219,176.18 1,972,213.35 68 (368)Line Transformers 74,323,088.74 2,564,283.05 69 (369)Services 51,787,957.97 2,012,496.44 70 (370)Meters 16,483,468.43 708,587.92 71 (371)Installations on Customer Premises 0.00 (372)Leased Property on Customer Premises 0.00 73 (373)Street Lighting and Signal Systems 11,286,474.67 505,119.02 Asset Retiremetn Costs for Distribution Plant 74 (374)75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 436,908,506.20 16,032,604.57 76 5. GENERAL PLANT 77 (389)Land and Land Rights 0.00 78 (390) Structures and Improvements 103,528,37 79 (391)Office Furniture and Equipment 0.00 80 (392)Transportation Equipment 2,290,427.78 369,734.59 81 (393)Stores Equipment 21.952.91 Tools, Shop and Garage Equipment 82 (394)975,758.96 106,277.43 83 (395)Laboratory Equipment 258,343.54 84 (396) Power Operated Equipment 7,949,075.40 509,562.82 85 (397)Communication Equipment 2,777,348.11 272,704.15 86 (398)Miscellaneous Equipment 0.00 87 SUBTOTAL (Enter Total of lines 77 thru 86) 14,376,435.07 1,258,278.99 88 (399)Other Tangible Property 89 (399.1)Asset Retirement Costs for Genereal Plant 90 TOTAL General Plant (Enter Total of lines 87 thru 89) 14,376,435.07 1,258,278.99 91 TOTAL (Accounts 101 and 106) 831,601,365.83 22,541,238,67 92 (102)Electric Plant Purchased 0.00 0.00 93 (102) Electric Plant Sold (Less) 0.00 Experimental Plant Unclassified 94 (103)0.00 0.00 TOTAL Electric Plant in Service 831,601,365.83 22,541,238.67

Name of Respondent This Report Is: Date of Report Year of Report X An Original (Mo, Da, Yr) Avista Corp. A Resubmission April 30, 2004 December 31, 2003 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) Balance at Retirements Adjustments Transfers End of Year Line (d) (e) *(f)* (g) No. 245,343.27 (346)43 (347)44 0.00 0.00 (98,802.29)53,954,384.26 45 258,596.26 0.00 0.00 258,153,073.48 46 47 7,663,847.44 48 (350)4,854,269.77 49 (352)691,350.67 (116,495.02) 52,914,949.22 (353)50 498,876.30 (354) 51 61,852.36 32,288,783.05 (355) 52 83,291.25 26,017,347.31 (356) 53 561,147.87 (357)54 1,317,533.40 (358)55 85,366.27 (359)56 57 (359.1)836,494.28 0.00 (116,495.02)126,202,120.63 58 59 (1,738.67)2,951,665.83 (360)60 2,983.44 (31,009.69) 7,404,033.44 (361)61 215,169.15 (630,845.33) 43,821,376.80 (362)62 0.00 (363) 63 74,971.62 94,530,006.46 (364) 64 96,483.94 63,382,090.36 (365) 65 23,613.70 8,912.94 28,921,169.51 (366)66 249,312.54 179,644.63 51,121,721.62 (367) 67 603,688.05 208,967.93 76,492,651.67 68 58,116.46 53,742,337.95 (369)69 403,219.14 16,788,837.21 (370)70 0.00 71 (371)0.00 (372)72 57,377.15 0.00 11,734,216.54 (373) 73 (374)74 1,784,935.19 0.00 (266,068.19)450,890,107.39 75 76 0.00(389)77 3,178.93 299,070.81 399,420.25 (390) 78 0.00(391)79 87,354.41 (321, 225.41)2,251,582.55 (392) 80 21,952.91 (393) 81 11,076.16 1,070,960.23 (394)82 6,739.75 251,603.79 83 55,687.41 8,402,950.81 (396)84 77,753.07 (64,882.53) 2,907,416.66 (397) 85 0.00 86 241,789.73 (87,037.13) 15,305,887.20 87 0.00 (399)88 0.00 (399.1)89 241,789.73 0.00 (87,037.13)15,305,887.20 90 3,121,815.46 0.00 (469,600.34) 850,551,188.70 91 0.00 (102) 92 0.00 93 0.00 (103) 94 3,121,815.46 0.00 (469,600,34) 850,551,188.70 95

Name of Respondent	This Rep	ort Is:	Date of Report	Year of Report
	(1)	An Original	(Mo, Da, Yr)	
		<u>-</u>		
Avista Corporation	(2)	A Resubmission	April 30, 2004	Dec. 31, 2003
ELE	CTRIC OPERATING	G REVENUES (A	count 400)	

- Report below operating revenues for each prescribed
- account, and manufactured gas revenues in total.

 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted
- for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- 3. If previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

		OPERATING R	EVENUES
Line	Title of Account	Amount for	Amount for
No.		Year	Previous Year
	(a)	(b)	(c)
1	Sales of Electricity		
	(440) Residential Sales	140,383,063	134,189,39
3	(442) Commercial and Industrial Sales (3)		
4	Small (or Commercial)	140,245,055	135,534,93
5	Large (or Industrial)	37,026,002	37,061,92
6	(444) Public Street and Highway Lighting	3,291,926	3,241,33
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	752,091	790,71
10	TOTAL Sales to Ultimate Consumers	321,698,137 (1)	310,818,29
11	(447) Sales for Resale	68,625,588	61,303,39
12	TOTAL Sales of Electricity	390,323,725	372,121,69
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	390,323,725	372,121,69
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	340,754	328,99
18	(453) Sales of Water and Water Power	453,494	58,86
19	(454) Rent from Electric Property	1,652,800	1,558,09
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	5,763,678	4,871,25
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	8,210,726	6,817,20
27	TOTAL Electric Operating Revenues	\$398,534,451	\$378,938,902

Year, for increases r amounts such sales	
Year, for increases r amounts such sales	
Year, for increases ramounts such sales	
Year, for increases ramounts such sales	
increases r amounts such sales	
increases r amounts such sales	
MONTH	
IVILINIE	
ber for	1
ous Year	Line
(g)	No.
	1
188,648	2
	3
21,121	4
894	5
277	6
	7
	8
44	9
210,984	10
39	11
211,023	12
	13
211,023	14
	277 44 210,984

Nam	e of Respondent	This F	еро	t ls:	Date of Report	Year of Report
		(1)	\mathbf{X}	An Original		
		l	_			
	Avista Corp.	(2)		A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC OF					
<u> </u>	ELECTRIC OF	EHAI	101	AND MAINTENANCE	EXPENSES	
	If the community for many investigation and the					
1	If the amount for previous year is not de	enved	om	previously reported figures.	explain in footnotes.	
Line					 	T
No.	Account				Amount for Current Year	Amount for Prior Year
	(a)				(b)	(c)
1	(1) POWER PRODUC	rion i	=XP	FNSFS	(= /	
2	A. Steam Power General					
3	Operation		-			
4	(500) Operation Supervision and Engineering				208,515	101,304
5	(501) Fuel				7,046,274	6,254,688
6	(502) Steam Expenses				479,564	405,462
7	(503) Steam from Other Sources				•	
8	(Less) (504) Steam Transferred-Cr.				-	-
9	(505) Electric Expenses				640,801	547,261
10	(506) Miscellaneous Steam Power Expenses (507) Rents	-			379,795	397,531
11	(509) Allowances				-	10,419
12	TOTAL Operation (Enter Total of Lines 4 thru	(11)		Mn. 1 1	8,754,948	7,716,666
	Maintenance	/			0,734,940	7,710,000
	(510) Maintenance Supervision and Engineering				95,821	44,980
15	(511) Maintenance of Structures				91,772	24,197
16	(512) Maintenance of Boiler Plant				928,224	1,026,853
	(513) Maintenance of Electric Plant				173,211	453,814
18	(514) Maintenance of Miscellaneous Steam Plant				219,018	143,897
19	TOTAL Maintenance (Enter Total of Lines 14				1,508,046	1,693,741
20	TOTAL Power Production Expenses-Steam P		nter	Total of lines 12 and 19)	10,262,994	9,410,407
21	B. Nuclear Power Generat	ion				
	Operation (517) Operation Supposition and Engineering					
	(517) Operation Supervision and Engineering (518) Fuel				· · · · · · · · · · · · · · · · · · ·	-
	(519) Coolants and Water					-
	(520) Steam Expenses				-	<u>.</u>
	(521) Steam from Other Sources			· · · · · · · · · · · · · · · · · · ·		
28	(Less) (522) Steam Transferred-Cr.				•	-
	(523) Electric Expenses				-	•
30	(524) Miscellaneous Nuclear Power Expenses				•	-
	(525) Rents				-	
32	TOTAL Operation (Enter Total of liens 23 thr	u 31)			<u>.</u>	-
	Maintenance					
	(528) Maintenance Supervision and Engineering					
	(529) Maintenance of Structures (530) Maintenance of Reactor Plant Equipment				•	•
	(531) Maintenance of Reactor Plant Equipment				•	•
	(532) Maintenance of Miscellaneous Nuclear Plan	t			<u> </u>	ļ <u>.</u>
39	TOTAL Maintenance (Enter Total of lines 34		1)	****		-
40	TOTAL Power Production Expenses-Nuclear			r total of lines 32 and 39)		-
41	C. Hydraulic Power General	ion				
	Operation					
	(535) Operation Supervision and Engineering				670,387	712,679
	(536) Water for Power				3,012	3,205
	(537) Hydraulic Expenses				427,063	430,253
	(538) Electric Expenses			· · · · · · · · · · · · · · · · · · ·	1,730,591	1,449,258
	(539) Miscellaneous Hydraulic Power Generation	⊏xpens	es	<u> </u>	383,699	288,605
48	(540) Rents TOTAL Operation (Enter Total of lines 43 thr	1.487			623,950	524,259
43	TOTAL Operation (Enter Total of lines 45 thr	u 40)			3,838,702	3,408,259
						L <u></u>

Nam	e of Respondent		Rep	ort Is: An Original	Date of Report	Year of Report
	Avista Corp.	(2)		A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC OF	ERA	TIO	N AND MAINTENANCE	EXPENSES	
Line						
No.	Account					Amount for Previous Yea
	(a)	24		1	(b)	(c)
50 51	C. Hydraulic Power Generation (Jonui	nuea)	-	
	(541) Maintenance Supervision and Engineering				119,656	132,738
	(542) Maintenance of Structures				52,185	63,928
	(543) Maintenance of Reservoirs, Dams, and Wa	erwa	ys		241,913	379,315
	(544) Maintenance of Electric Plant				644,199	760,877
	(545) Maintenance of Miscellaneous Hydraulic Pl		-	····	38,144	13,191
57 58	TOTAL Maintenance (Enter Total of lines 52 t TOTAL Power Production Expenses-Hydraulic			ptor total of lines 40 and 57)	1,096,096	1,350,048
59	D. Other Power Genera		31 (15	nter total of lines 49 and 57)	4,934,798	4,758,307
	Operation B. Other rewer deficit					
	(546) Operation Supervision and Engineering				19,157	22,155
	(547) Fuel				1,425,924	1,199,243
	(548) Generation Expenses				210,111	(127,329
	(549) Miscellaneous Other Power Generation Exp	ense	S	18.2%	88,142	78,459
	(550) Rents					4,595,054
66 67	TOTAL Operation (Enter Total of lines 61 thru Maintenance	65)			1,743,334	5,767,582
	(551) Maintenance Supervision and Engineering				204,208	141 140
	(552) Maintenance of Structures				57,925	141,148 40,463
	(553) Maintenance of Generating and Electric Pla	nt			511.858	327,146
	(554) Maintenance of Miscellaneous Other Power		eratio	on Plant	72,450	54,629
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)				846,441	563,385
73	TOTAL Power Production Expenses-Other Power (Enter Total of lines 66 and 72)				2,589,775	6,330,967
74	E. Other Power Supply Exp	enses				
	(555) Purchased Power				115,915,237	102,325,342
	(556) System Control and Load Dispatching (557) Other Expenses				651,642	644,160
78	TOTAL Other Power Supply Expenses (Enter	Total	of lir	10e 75 thru 77\	73,193,586 189,760,465	68,571,692 171,541,194
79	TOTAL Power Production Expenses (Enter To	al of	lines	20 40 58 73 and 78)	207,548,032	192,040,875
80	2. TRANSMISSION				207,040,002	102,040,073
_	Operation					
82	(560) Operation Supervision and Engineering			——————————————————————————————————————	1,174,925	1,317,943
	(561) Load Dispatching			T ISSUE TO THE TOTAL THE TOTAL TO THE TOTAL TOTAL TO THE	743,634	597,575
	(562) Station Expenses				116,601	95,773
	(563) Overhead Line Expenses				42,250	33,412
	(564) Underground Line Expenses					
	(565) Transmission of Electricity by Others (566) Miscellaneous Transmission Expenses			**	8,696,265 296,322	8,093,864
	(567) Rents				3,809	213,162 26,670
90	TOTAL Operation (Enter Total of lines 82 thru	89)			11,073,807	10,378,399
91	Maintenance	/			71,070,007	10,570,555
92	(568) Maintenance Supervision and Engineering				188,130	95,131
	(569) Maintenance of Structures				982	5,521
	(570) Maintenance of Station Equipment				707,234	652,554
	(571) Maintenance of Overhead Lines (572) Maintenance of Underground Lines				99,407	47,638
	(573) Maintenance of Onderground Lines (573) Maintenance of Miscellaneous Transmission	Plan	t		1,235	8,929
98	TOTAL Maintenance (Enter Total of lines 92 th				996,988	2,882 812,655
99	TOTAL Transmission Expenses (Enter Total o			and 98)	12,070,795	11,191,054
100	3. DISTRIBUTION					,,004
	Operation					
102 ((580) Operation Supervision and Engineering				419,066	475,003

Nam	e of Respondent	This F		t Is: An Original	Date of Report	Year of Report
	Avista Corp.	(2) [] /	A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC OP	ERAT	TION	AND MAINTENANCE	EXPENSES	
Line No.	Account (a)				Amount for Current Year	Amount for Prior Year
103	3. DISTRIBUTION EXPE	NSE	5 (0	ontinued)	()	(0)
	(581) Load Dispatching	-110-	3 (0	ontinued)		962
	(582) Station Expenses				159,164	135,396
	(583) Overhead Line Expenses				1,081,500	855,547
	(584) Underground Line Expenses				856,972	871,358
	(585) Street Lighting and Signal System Expense	s			75,904	73,886
	(586) Meter Expenses				624,089	655,104
	(587) Customer Installations Expenses				133,917	136,216
	(588) Miscellaneous Distribution Expenses				1,873,917	1,653,658
	(589) Rents				149,926	237,262
113	TOTAL Operation (Enter Total of lines 102 thr	u 112)		•	5,374,455	5,094,393
	Maintenance			**********		
115	(590) Maintenance Supervision and Engineering				349,562	285,304
116	(591) Maintenance of Structures				962	13,225
	(592) Maintenance of Station Equipment				452,049	797,063
	(593) Maintenance of Overhead Lines				2,718,592	2,041,052
	(594) Maintenance of Underground Lines				579,741	527,023
	(595) Maintenance of Line Transformers				410,658	431,162
121	(596) Maintenance of Street Lighting and Signal S	System	s		181,372	221,497
	(597) Maintenance of Meters				28,901	19,274
123	(598) Maintenance of Miscellaneous Distribution F				1,228	865
124	TOTAL Maintenance (Enter Total of lines 115				4,723,065	4,336,465
125	TOTAL Distribution Expenses (Enter Total of I				10,097,519	9,430,857
126	4. CUSTOMER ACCOUNT	NTS E	XP	NSES		
	Operation					
	(901) Supervision				50,463	75,383
	(902) Meter Reading Expenses				1,677,804	1,553,594
	903) Customer Records and Collection Expenses	3			4,905,477	4,702,360
	904) Uncollectible Accounts				669,372	1,091,223
	905) Miscellaneous Customer Accounts Expense				400,877	553,773
133	TOTAL Customer Accounts Expenses (Enter				7,703,993	7,976,333
134	5. CUSTOMER SERVICE AND INFO	<u>PMA</u>	TIOI	NAL EXPENSES		
	Operation					
	907) Supervision				-	-
	908) Customer Assistance Expenses				6,467,654	6,084,504
	909) Informational and Instructional Expenses				99,373	53,067
	910) Miscellaneous Customer Service and Inform	nationa	I Exp	enses	53,278	120,437
140	TOTAL Cust. Service and Informational Expen	ses (E	nter	Total of lines 136 thru 139	6,620,305	6,258,007
141	6. SALES EXPE	NSE	<u> </u>			
	Operation					
143	911) Supervision				26,969	13,151
144	912) Demonstrating and Selling Expenses				544,172	424,678
	913) Advertising Expenses				114,475	119,828
	916) Miscellaneous Sales Expenses	10::			43,685	59,644
147	TOTAL Sales Expenses (Enter Total of lines 1				729,302	617,301
148	7. ADMINISTRATIVE AND GE	NER/	۱L E	XPENSES		
	Operation					
	920) Administrative and General Salaries				9,758,044	8,832,726
	921) Office Supplies and Expenses				3,498,041	3,552,035
152	Less) (922) Administrative expenses Transferred	-Credit			(14,097)	(17,559

Nam	e of Respondent	This Report Is:	Date of Report	Year of Report
		(1) 🛛 An Original		
	Avista Corp.	(2) A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC	OPERATION AND MAINTENANC	E EXPENSES	* • • • • • • • • • • • • • • • • • • •
Line		,		
No.	Acco		Amount for Current Year	Amount for Prior Year
$oxed{oxed}$	(а	<u> </u>	(b)	(c)
153	7. ADMINISTRATIVE AND GEN	ERAL EXPENSES (Continued)		
	(923) Outside Services Employed		4,759,409	5,503,788
	(924) Property Insurance		561,295	378,266
	(925) Injuries and Damages		1,662,259	1,256,183
	(926) Employee Pensions and Benefits		513,695	497,431
	(927) Franchise Requirements			
	(928) Regulatory Commission Expenses		1,375,001	1,617,708
	(Less) (929) Duplicate Charges-Cr.		 	
	(930.1) General Advertising Expenses (930.2) Miscellaneous General Expenses	****	1,594,858	2,388
	(931) Rents		3,436,600	1,676,171 3,624,628
164	TOTAL Operation (Enter Total of lines 15	() thru 163)	27,145,105	26,923,765
	Maintenance	100)	27,143,103	20,923,703
	(935) Maintenance of General Plant		2,061,461	1,991,004
167	TOTAL Administrative and General Exper	ises (Enter Total of lines 164 and 166)	29,206,566	28,914,770
168	TOTAL Electric Operation and Maintenan		273,976,513	256,429,198
	79,99,125,133,140,147,and 167)			1
				```
	NUMBER OF E	FOTDIO DED LOTHER BUILDING	1	
	NUMBER OF EL	LECTRIC DEPARTMENT EMPLOY	<u>rees</u>	
	The date or success of annulations about the		<u> </u>	
	The data on number of employees should be			
	e payroll period ending nearest to October 31 oll period ending 60 days before or after Octol			
	If the respondent's payroll for the reporting pe			
	es any special construction personnel, incli			
	oyees on line 3, and show the number of suc			T
ор.	5,555 on mis 5, una snow and manness or suc	specie aa.to a to are discours departir	Tom journ randuons.	
1	Payroll Period Ended (Date) December 31, 2	002		
	Total Regular Full-Time Employees	40	5	†
	Total Part-Time and Temporary Employees	4:	3	
	Allocation of General Employees	36	В	
5	Total Employees (See Note 1)	810	3	
				<del> </del>
			1	F

Name of Respondent	This report is:	Date of Report	Year of Report
Author Com	(1) (X)An Original	(Mo, Da, Yr)	
Avista Corp.	(2) ( ) A Resubmission	04/30/2004	Dec. 31, 2003
	TRANSMISSION LINE STA	TISTICS	

- 1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
- 2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uni-form System of Accounts. Do not report substation costs and expenses on this page.
- 3. Report data by individual lines for all voltages if so required by a State commission.
- 4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- 5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
- 6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column(g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

			VOLTAC	GE (KV)	Type of	LENGTH (pole m	iles) (In	1
	DESIGNATION		(Indicating where other		Supporting	the case of underground lines,		Number
i		i d		le,3 phase)	Structure	report circuit miles		of
Line		1				On structure	On structure	Circuits
No.	From	То	Operating	Designed	•	of Line	of Another	}
			-,			Designated	Line	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Group Sum		60	60		1.00		
2		1						ŀ
	Group Sum		115	115		932.00		
4								1
5	Beacon Sub #4	BPA Bell Sub	230	230	Steel Tower	1.00		1
6	Beacon Sub	BPA Bell Sub	230	230	Н Туре	5.00		1
7	Beacon Sub #5	BPA Bell Sub	230		Н Туре	6.00		1
8	Beacon	Cabinet Gorge Plant	230	230	Steel Tower		1.00	1
9	Beacon	Cabinet Gorge Plant	230	230	Н Туре	15.00		1
10	Beacon Sub	Lolo Sub	230		Steel Tower	1.00		1
11	Beacon Sub	Lolo Sub	230		Н Туре	26.00		1
12	North Lewiston	Walla Walla	230		Steel Tower	4.00		1
13	North Lewiston	Walla Walla	230		Н Туре	31.00	1	1
	North Lewiston	Shawnee	230		Steel Tower	7.00		1
15	North Lewiston	Shawnee	230		Н Туре	26.00		1 1
	Walla Walla	Wanapum	230		Alum.			1
17	Walla Walla	Wanapum	230		Н Туре	78.00	1	1
18		· · · · · · · · · · · · · · · · · · ·			/  -			
19								
20	BPA Line	West Side Sub	230	230	Steel Pole	4.00		2
21			·		1	1		
22					1	ľ		
23		i			İ		1	
24	i	i					1	
25								1
26		i						1
27					•		1	
28								
29								
30			•					
31								
32			1				1	
33					1			
34					1			ļ
_								
35		A			TOTAL	1 127 00	1.00	15
1 30	1				TOTAL	1,137.00	1.00	1 15

Chata	- 6	11/	L:L	
State	ΩT	was	ทาท	gion

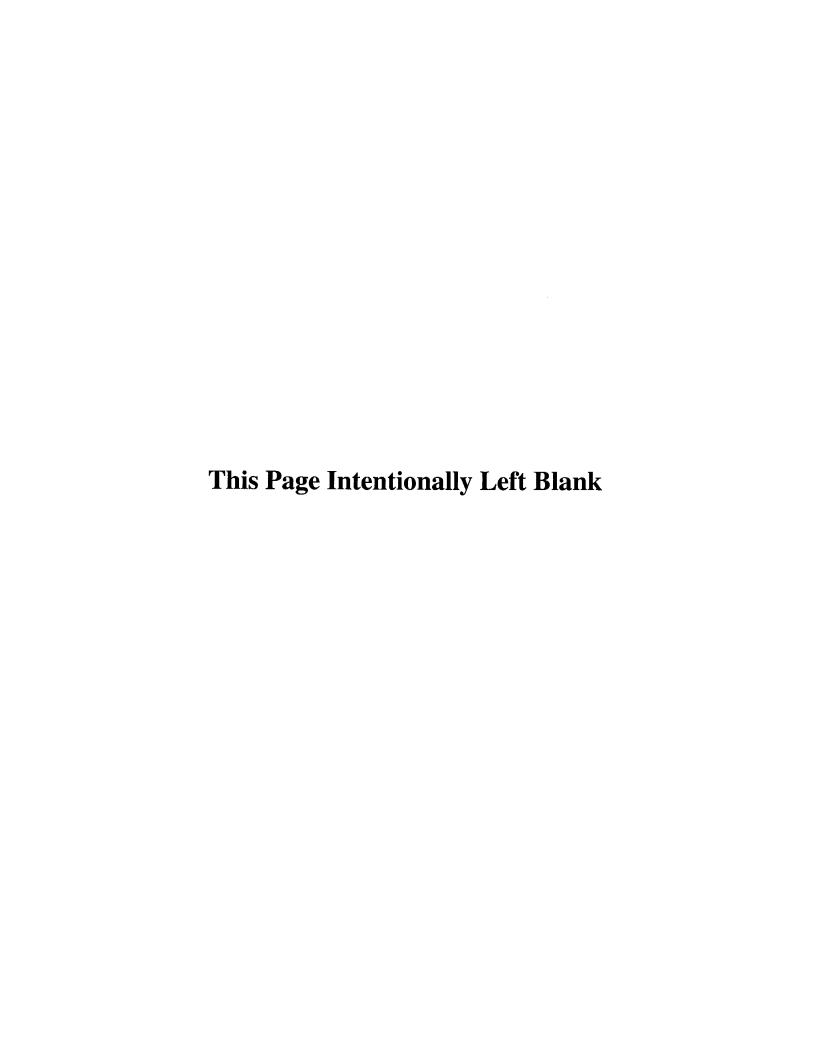
Name of Respondent	This Report Is:	Date of Report	Year of Report
	(1)X An Original	(Mo, Da, Yr)	
Avista Corp.	(2) A Resubmission	04/30/2004	Dec. 31, 2003
	TRANSMISSION STATISTICS (Continued)		

- 7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
- 8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
- 9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
- 10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

	COST OF	LINE (Include in column	ı (i) land.	Expenses, except Deprecia	ntion and Taxes			Г
Size of		ghts, and clearing right-o						
Conductor		Construction and	T . 10				Total	١,,
and Material	Land	Other Costs	Total Cost	Operation Expenses	Maintenance Expenses	Rents	Expenses	Line No.
(i)	(j)	(k)	(1)	(m)	(n)	(o)	(p)	
	136,038	70,092	206,130		1,664	0	1,664	1 2
	4,127,861	44,939,546	49,067,407	133,914	139,352	500	273,766	
795 McMASR							0	
795 McMASR	17,912	309,929	327,841		:		0	
1272 McMAL 795 McMASR	30,323	392,837	423,160	0	0	0	0	
795 McMASR 795 McMASR	49,689	529,598	579,287	0	0	0	0	
1272 McMAL 1272 McMAL	92,558	1,157,599	1,250,157	103	24,320	0	24,423	
1272 McMAL 1272 McMAL	594,357	3,205,463	3,799,820	2,291	839	0	3,130	
1272 McMAL 1272 McMAL	862,135	7,373,329	8,235,464				0	15
1272 McMAL	70,781	2,201,213	2,271,994	2,303	18,247	0	20,550	17   18
1272 McMAL	36,461	587,224	623,685	o	0	0	0	
								21 22
								23
								25
								26
								27
						<b>!</b>		28
								30
								31
						ļ		32
								33 34
								35
	6,018,115	60,766,830	66,784,945	138,611	184,422	500	323,533	36

## Data Request for Statistics Report

Total Company Operations Washington Operations						
Line No		Current Year	Prior Year	Current Year	Prior Year	
1	Electric Service Revenues					
2						
3	Residential Sales	204783348	196156154	140383063	134189390	
4	Commercial & Industrial Sales	279615207	262828585	177271057	172596859	
5	Public Street & Highway Lighting	4769419	4682491	3291926	3241336	
6	Interdepartmental Sales	864929	900386	752091	790713	
7	Sales for Resale	74652692	64082272	68625588	61303397	
8	Other Operating Revenues	87425855	55491115	8210726	6817207	
9				***		
10						
11	Total Electric Service Revenues	652111450	584141003	398534451	378938902	
12						
13	Disposition of Energy-Megawatt Hrs.					
14						
15	Residential Sales	3297859	3202948	2263661	2192350	
16	Commercial & Industrial Sales	4704523	4355821	2823831	2775040	
17	Public Street & Highway Lighting	25281	25163	17566	17613	
18	Interdepartmental Sales	13503	14097	11846	12511	
19	Sales for Resale	2075245	2215545	1908420	2051527	
20	Energy Losses					
21						
22	Total Disposition of Energy	10116411	9813574	7025324	7049041	
23						
24	Average Number of Electric Customers Per Month					
25						
26	Residential Sales	283497	279735	190989	188648	
	Commercial & Industrial Sales	37693	37330	22219	22015	
28	Public Street & Highway Lighting	422	413	287	277	
	Interdepartmental Sales	66	70	40	44	
	Sales for Resale	47	46	38	39	
31						
32						
33						
	Miles of Transmission Pole Lines (Rounded)	2155	2154	2154	1899	
	Number of Line Transformers	101474	100148	74085	73813	
36	Capacity of All Line Transforers (KVA - Rounded)	4002	3935	3187	3154	
37	Number of Meters	324299	319638	217264	214501	



				State of Idaho
Name of Respondent	This Report	rt Is: An Original	Date of Report (Mo, Da, Yr)	Year of Report
Avista Corp	(2)	A Resubmission	April 30, 2004	Dec. 31, 2003
STATEMEN	T OF IN	COME FOR TH	E YEAR	
Report amounts for accounts 412 and 41 and Expenses from Utility Plant Leased to Other utility column (i.k.m.o) in a similar manner to a utility column (i.k.m.o).	rs, in another	r pro	oceedings where a continge	ons concerning unsettled rate ency exists such that refunds

- 1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
- 2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- 3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.
  - 4. Use page 122 for important notes regarding the statement of income or any account thereof.
- 5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.
- 6. Give concise explanations concerning significant amounts of any refunds made or received during the year

	ment of income or any account thereof.			
		(Ref.)	TOTA	L
Line	Account	Page	Current Year	Previous Year
No.		No.		
	(a)	(b)	(c)	(d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$229,561,337	\$221,453,405
3	Operating Expenses			
4	Operation Expenses (401)	320-325		
5	Maintenance Expenses (402)	320-325		
6	Depreciation Expense (403)	336-338		
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and			
	Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Regulatory Debits (407.3)			
12	(Less Regulatory Credits (407.4)			
13	Taxes Other Than Income Taxes (408.1)	262-263		
14	Income Taxes - Federal (409.1)	262-263		
15	- Other (409.1)	262-263		
16	Provision for Deferred Income Taxes (410.1)	234,272-277		
17	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277		
18	Investment Tax Credit Adj Net (411.4)	266		
19	(Less) Gains from Disp. of Utility Plant (411.6)			
20	Losses from Disp. of Utility Plant (411.7)			
21	(Less) Gains from Disposition of Allowances (411.8)			
22	Losses from Disposition of Allowances (411.9)			
23	TOTAL Utility Operating Expenses			
	(Enter Total of lines 4 thru 22)			
24	Net Utility Operating Income (Enter Total of			
	line 2 less 23) (Carry forward to page 117,			
	line 25)		\$229,561,337	\$221,453,405

				State of Idaho	
Name of Respondent	This Report Is:		Date of Report	Year of Report	
	(1) X An Original	•	(Mo, Da, Yr)		
Avista Corp	(2) A Resubmis	ssion	April 30, 2004	Dec. 31, 2003	
	STATEMENT OF	INCOME FOR THE Y	EAR		
resulting from settlement of		had an effect on net inco	,		

chases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

- 7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.
- 8. Enter on page 122 a consise explanation of only those changes in accounting methods made during the year which

Also give the approximate dollar effect of such changes.

- 9. Explain in a foonote if the previous year's figures are different from that reported in prior reports.
- 10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC U	JTILITY	GAS UTIL	ITY	OTHER UTILITY		
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line No.
(e)	(f)	(g)	(h)	(i)	(j)	
						1
\$177,232,917	\$161,262,822	\$52,328,420	\$60,190,583			2
						3
	••					4
						5
						6 7
						8
						9
						10
						-
						11
						12
						13
						14
						15
				******		16 17
						18
						10
						1
						19
						20
\$177,232,917	\$161,262,822	\$52,328,420	\$60,190,583		\$0	

State of Idaho

Name	of Respondent	This Report Is:	Date of Report	Year of Report
	İ	(1)XAn Original	(Mo, Da, Yr)	
	Avista Corporation	(2) A Resubmission	April 30, 2004	Completed Dec. 31, 2003
	SUMMARY OF UTILITY PLA	NT AND ACCUMULAT	ED PROVISION	S
	FOR DEPRECIATION, A	MORTIZATION AND D	EPLETION	
	**************************************			
Line	Item		Total	Electric
No.	, ,		4.	
-	UTILITY PLANT		(b)	(c)
1			-	
2	In Service		504 020 074	497,000,070
3	Plant in Service (Classified)		584,938,064	486,998,278
5	Property Under Capital Leases Plant Purchased or Sold		994,835	
6	Completed Construction not Classified			
7	Investment in Kettle Falls			
8			595 022 900	494 009 279
<del></del>	TOTAL (Enter Total of lines 3 thru 7)		585,932,899	486,998,278
9	Leased to Others Held for Future Use			
10			24.019.014	24.564.179
11	Construction Work in Progress		24,918,014	24,564,178
	Acquisition Adjustments	10.)	<del>-</del>	
13	TOTAL Utility Plant (Enter Total of lines 8 th	iru 12 )	610,850,913	511,562,456
14	Accum. Prov. for Depr., Amort., & Depl.		0	
15	Net Utility Plant (Enter total of line 13 less 14		610,850,913	511,562,456
	DETAIL OF ACCUMULATED PR			
16	DEPRECIATION, AMORTIZATION	AND DEPLETION		•
17	In Service:			
18	Depreciation			
19	Amort. and Depl. of Producing Nat. Gas Land and	d Land Rights		
20	Accumulated Depreciation - Kettle Falls			
21	Amort. of Other Utility Plant	<u> </u>		
22	TOTAL in Service (Enter Total of lines 18 thr	ru 21)	- 3 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	
23	Leased to Others			
24	Depreciation			
25	Amortization and Depletion			
26	TOTAL Leased to Others (Enter Total of lines	s 24 and 25)		
27	Held for Future Use			
28	Depreciation			
29	Amortization			
30	TOTAL Held for Future Use (Ent. Tot. of line	es 28 and 29)		
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adjustment		0	0
	TOTAL Accumulated Provisions (Should agree	ee with line 14 above)		
33	(Enter Total of lines 22, 26, 30, 31, and 32)		0	0

State of Idaho

Name of Respondent		(1)	Repor X	t is: An Original	Date of Report	Year of Report					
Avista Corporation				-	April 30, 2004	Completed Dec. 31, 2003					
SUMMA	RY OF UTILITY P	LAN	T Al	ND ACCUMUL	ATED PROVISION	ONS					
FOR DEF	FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)										
Gas	Other (Specify)		Oth	er (Specify)	Other (Specify)	Common	Line No.				
(d)	(e)			(f)	(g)	(h)	110.				
							1				
00000000					1		2				
92,975,373						4,964,413					
						994,835	5				
							6				
							7				
92,975,373						5,959,248	8				
>2,>10,51 <u>5</u>						3,559,216	9				
							10				
353,836						0	11				
							12				
93,329,209						5,959,248	13				
0							14				
93,329,209						5,959,248	15				
							16				
							17				
							18				
							19				
							20				
							21				
							22				
					1	I	23				
							24				
						-	25				
							26				
					ı	T	27				
<u>-</u>					-		28				
							29				
					<u> </u>		30				
							31				
							32				
0						0	33				

State of Idaho

Name	of Respondent	Thic	Repor	t Te-	Date of Report	Year of Report
2	or Respondent	(1)	X	An Original	(Mo, Da, Yr)	real of Report
ے		(1)	Δ	All Oliginal	(MO, Da, 17)	
	Axiata Com	(2)		A. Dografianianian	Amuil 20, 2004	D
İ	Avista Corp.	(2)	Ш	A Resubmission	April 30, 2004	December 31, 2003
						L
	ELECTRIC PLANT II	N SE	RVIC			
ŧ	Report below the original cost of electric plant in service ac-				cessary, and include the entries in c	
-	to the prescribed accounts.				led in column (c) are entries for re	
1	In addition to Account 101, Electric Plant in Service (Clas-				ons of prior year reported in colun	
	his page and the next include Accounts 102, Electric Plant				ondent has a significant amount of	=
	ed or Sold; Account 103, Experimental Electric Plant Un-				we not been classified to primary a	
sified - 1	d; and Account 106, Completed Construction Not Clas-				r, include in column (d) a tentative	
	Include in column (c) or (d), as appropriate, corrections of add-				ents on an estimated basis, with ap the account for accumulated depre	·
	d retirements for the current or preceding year.				so in column (d) reversals of tental	
	Enclose in parentheses credit adjustments of plant accounts to			<u>-</u>	ar of unclassified retirements. Atta	
	the negative effect of such accounts.				showing the account distributions	
	Classify Account106 according to prescribed accounts, on an				ns in columns (c) and (d), includin	
					Balance at	1
Line	Account				Beginning of Year	Additions
No.	(a)				(b)	(c)
		г			(0)	(6)
1	1. INTANGIBLE PLANT	_				
2	(301) Organization				14,698.00	
3	(302) Franchises and Consents				8,668,747.89	
4	(303) Miscellaneous Intangible Plant				0.00	
5	TOTAL Intangible Plant (Enter Total of lines 2,	3, and	14)		8,683,445.89	0.00
6	2. PRODUCTION PLAN				·	
7	A. Steam Production Plant	1			-	
					0.00	<del></del>
8	(310) Land and Land Rights			4.0	0.00	
9	(311) Structures and Improvements				0.00	
10	(312) Boiler Plant Equipment				0.00	
11	(313) Engines and Engine Driven Generators				0.00	
12	(314) Turbogenerator Units				0.00	
13	(315) Accessory Electric Equipment				0.00	
14	(316) Misc. Power Plant Equipment				0.00	
15	(317) Asset Retirement Costs for Steam Production	1			0.00	
16	TOTAL Steam Production Plant (Enter Total of	lines 8	3 thru	15)	0.00	0.00
17	B. Nuclear Production Plant	· · · · · · · · · · · · · · · · · · ·				
18	(320) Land and Land Rights			· · · · · · · · · · · · · · · · · · ·	0.00	1
19	(321) Structures and Improvements				0.00	
	(322) Reactor Plant Equipment				0.00	<del></del>
	(323) Turbogenerator Units				0.00	
22	(324) Accessory Electric Equipment				0.00	
	(325) Misc. Power Plant Equipment				0.00	
23		<del></del>			0.00	. J
24	(326) Asset Retirement Costs for Nuclear Producti		10.1	2.1		
25	TOTAL Nuclear Production Plant (Enter Total of	f lines	18 th	ru 24)	0.00	0.00
26	C. Hydraulic Production Plant					<del></del>
27	(330) Land and Land Rights				5,466,103.73	
28	(331) Structures and Improvements				9,716,133.50	
29	(332) Reservoirs, Dams, and Waterways				21,605,672.34	0.00
30	(333) Water Wheels, Turbines, and Generators				29,779,786.55	59,157.59
31	(334) Accessory Electric Equipment				5,957,136.69	12,466.22
32	(335) Misc. Power Plant Equipment				2,595,038.19	3,066.40
33	(336) Roads, Railroads, and Bridges			<del></del>	1,098,564.01	0.00
34	(337) Asset Retirement Costs for Hydraulic Produc	ction			1,0,0,001	3.00
35	TOTAL Hydraulic Production Plant (Enter Total		PC 27	thm 34)	76,218,435.01	137,966.52
36	D. Other Production Plant	OI III	00 41	шци Јт)	10,210,433.01	137,300.32
					404 414 60	<u> </u>
37	(340) Land and Land Rights				484,414.62	
38	(341) Structures and Improvements				324.80	<del></del>
39	(342) Fuel Holders, Products and Accessories				0.00	
40	(343) Prime Movers				3,645,119.31	
41	(344) Generators				602,709.50	
42	(345) Accessory Electric Equipment				204,046.01	0.00

			State of Idaho		
ame of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year of Report		
Avista Corp.	(2) A Resubmission	April 30, 2004	December 31, 2003		
ELECTRIC PLANT IN	I SERVICE (Accounts 10)	1, 102, 103, and 106) (Con	tinued)		
reversals of the prior years tentative account distribu		umn (f) only the offset to the debit			
these amounts. Careful observance of the above inst		column (f) to primary account classifica		•	•
and the texts of Accounts 101 and 106 will avoid serior		7. For Account 399, state the na	-		
sions of the reported amount of respondent's plant in service at end of year.	actually	in the account and if substantial in mentary statement showing subaccount	**		
6. Show in column (f) reclassifications or trans	fers within	plant conforming to the requirements o			
utility plant accounts. Include also in column (f) the ac		8. For each amount comprising			
or reductions of primary account classifications arisi		changes in Account 102, state the I	property purchased or sold,		
distribution of amounts initially recorded in Account 1		name of vendor or purchaser, and	_		
showing the clearance of Account 102, include in co the amounts with respect to accumulated provis		posed journal entries have been fil as required by the Uniform System			
depreciation, acquistion adjustments, etc., and show		date of such filing.	of Accounts, give also		
			Balance at		
Retirements	Adjustments	Transfers	End of Year		Line
(d)	(e)	(f)	(g)		No.
					1
			14,698.00	(301)	2
			8,668,747.89	(302)	3
			0.00	(303)	4
0.00	0.00	0.00	8,683,445.89		5
					6
The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s	T	<b>4</b>			7
				(310)	8
			0.00	(311)	9
				(312)	10
, , , , , , , , , , , , , , , , , , ,			0.00	(313)	11
				(314) (315)	12
				(316)	14
			0.00	(317)	15
0.00	0.00	0.00	0.00	(511)	16
					17
			0.00	(320)	18
			0.00	(321)	19
· · · · · · · · · · · · · · · · · · ·	· 1 ·			(322)	20
				(323)	21
				(324)	22
				(325)	23
0.00	0.00	0.00	0.00	(326)	24
0.00	0.00	0.00	0,00		26
**************************************	0.00	(66,592.03)	5,406,484.17	(330)	27
	-	(30,372,337)		(331)	28
				(332)	29
832,850.57			29,006,093.57	(333)	30
				(334)	31
				(335)	32
				(336)	33
022 050 52	0.00	(66.500.00)	*****	(337)	34
832,850.57	0.00	(66,592.03)	75,456,958.93		35
			101 111 60	(2.40)	36
			<u>484,414.62</u> 5,643.46	(340)	37
				(341)	39
				(343)	40
			602,709.50		41
			204.046.01		12

State of Idaho Name of Respondent This Report Is: Date of Report Year of Report X An Original (1) (Mo, Da, Yr) Avista Corp. A Resubmission April 30, 2004 December 31, 2003 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) Balance at Line Account Beginning of Year Additions No. (a) (b) (c) 43 (346) Misc. Power Plant Equipment 0.00 44 (347) Asset Retirement Costs for Other Production 45 TOTAL Other Production Plant (Enter Total of lines 37 thru 45) 4,936,614.24 18,527.38 TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45) 46 81.155.049.25 156,493,90 47 3. TRANSMISSION PLANT 48 (350)Land and Land Rights 3,935,782.81 23,881.12 49 (352)Structures and Improvements 3,698,658.67 24,413.05 50 (353)Station Equipment 46,512,290.22 1,990,869,59 (354) 51 Towers and Fixtures 556,518.00 17.46 52 (355)Poles and Fixtures 34,910,902.14 516,698.53 53 (356)Overhead Conductors and Devices 22,600,697,54 370,745.75 54 (357)Underground Conduit 55 (358)Underground Conductors and Devices 0.00 56 (359)Roads and Trails 1,373,066.91 934.96 Asset Retirement Costs for Transmission Plant 57 (359.1)58 TOTAL Transmission Plant (Enter Total of lines 48 thru 57) 113,587,916.29 2,927,560.46 4. DISTRIBUTION PLANT 59 60 (360)Land and Land Rights 889,424.59 0.00 61 (361) Structures and Improvements 2,688,991.34 18,797.86 62 (362)Station Equipment 23,248,619.30 835,296.45 Storage Battery Equipment 63 (363)0.00 (364)Poles, Towers, and Fixtures 64 57,845,012.23 2,844,126,28 65 (365) Overhead Conductors and Devices 40,534,358,68 1.457,925.05 66 (366)Underground Conduit 18,986,155.17 1,059,630.93 67 (367)Underground Conductors and Devices 28,271,944.98 1,325,348.75 68 (368)Line Transformers 43,295,470.57 1,224,350.44 69 (369)Services 30,394,473.00 1,834,563.41 70 (370)Meters 7,248,014.69 192,428.75 Installations on Customer Premises (371)0.00 72 (372)Leased Property on Customer Premises 0.00 73 (373)Street Lighting and Signal Systems 8,260,415.11 556,292.60 74 (374)Asset Retirement Costs for Distribution Plant TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 75 261,662,879.66 11,348,760.52 76 5. GENERAL PLANT (389)77 Land and Land Rights 101,906.78 Structures and Improvements 78 (390)971,713.06 79 (391)Office Furniture and Equipment 0.00 80 (392)Transportation Equipment 1,020,708.44 3,960.00 81 (393)Stores Equipment 30,139.80 Tools, Shop and Garage Equipment (394)82 403,200.89 8,747.62 83 (395)Laboratory Equipment 315,626.74 84 (396)Power Operated Equipment 4,584,536.61 376,560.05 85 (397)Communication Equipment 901,269.43 152,807.32 86 (398)Miscellaneous Equipment 486.00 87 SUBTOTAL (Enter Total of lines 77 thru 86) 8,329,587.75 542,074.99 (399)88 Other Tangible Property 0.00 (399.1)89 Asset Retirement Costs for General Plant 90 TOTAL General Plant (Enter Total of lines 87 and 90) 8,329,587,75 542,074.99 91 TOTAL (Accounts 101 and 106) 473,418,878.84 14,974,889,87 92 (102)Electric Plant Purchased 0.00 93 (Less) (102) Electric Plant Sold 0.00 94 (103)Experimental Plant Unclassified 0.00 TOTAL Electric Plant in Service 473,418,878.84 14,974,889.87

State of Idaho Name of Respondent This Report Is: Date of Report Year of Report (1) X An Original (Mo, Da, Yr) Avista Corp. April 30, 2004 A Resubmission December 31, 2003 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) Balance at Retirements Adjustments Transfers End of Year Line (d) (e) (f) No. (g) 0.00 (346) 43 0.00 (347) 44 0.00 0.00 0.00 4,955,141.62 45 832,850.57 0.00 (66,592.03) 80,412,100.55 46 47 3,959,663.93 (350)48 0.00 3,723,071.72 49 (352)217,337.09 (53,914.98)48,231,907.74 (353)50 556,535.46 (354)51 34,424.99 35,393,175.68 (355)52 32,549.09 22,938,894.20 53 (356)0.00 (357)54 (358)0.00 55 1,374,001.87 56 (359) 0.00 57 284,311.17 0.00 (53,914.98)116,177,250.60 58 59 889,424.59 (360) 60 11,291.72 9,472.67 2,705,970.15 (361) 61 361,949.68 779,568.93 24,501,535.00 (362) 62 0.00 (363)63 55,030.29 60,634,108.22 (364) 64 54,085.40 41,938,198.33 (365) 65 20,269.37 20,025,516.73 (366)66 72,183.45 29,525,110.28 (367)67 14,120.75 (182,211.49)44,323,488.77 (368)68 21,580.12 32,207,456.29 (369)69 7,440,443.44 (370) 70 0.00 (371)  $7\overline{1}$ 0.00 (372) 72 29,914.84 8,786,792.87 (373) 0.00 73 0.00 (374) 74 640,425.62 0.00 606,830.11 272,978,044.67 75 76 101,906.78 (389) 77 0.00 971,713.06 (390) 78 0.00 (391)79 28,001.05 996,667.39 (392)80 30,139.80 (393) 81 2,142.39 409,806.12 (394) 82 0.00 315,626.74 (395) 83 54,311.56 4,906,785.10 (396) 84 0.00 (39,771.82) 1,014,304.93 (397) 85 486.00 (398) 86 84,455.00 0.00 (39,771.82)8,747,435.92 87 0.00 (399) 88 0.00 (399.1) 89 84,455.00 0.00 (39,771.82) 8,747,435.92 90 1,842,042.36 0.00 446.551.28 486,998,277.63 91 0.00 (102)92 0.00 93 0.00 (103) 94 1,842,042.36 0.00 486,998,277.63 446,551.28 95

Name of Respondent	This Report		Date of Report (Mo, Da, Yr)	Year of Report
Avista Corporation	(2)	A Resubmission	April 30, 2004	Dec. 31, 2003

## ELECTRIC OPERATING REVENUES (Account 400)

- 1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted
- for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- 3. If previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

		OPERATING RI	EVENUES
Line	Title of Account	Amount for	Amount for
No.		Year	Previous Year
	(a)	(b)	(c)
1	Sales of Electricity		
2	(440) Residential Sales	64,395,402	61,960,192
3	(442) Commercial and Industrial Sales (3)		
4	Small (or Commercial)	61,092,134	59,195,500
5	Large (or Industrial)	41,250,184	31,034,188
6	(444) Public Street and Highway Lighting	1,477,493	1,441,155
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	107,150	103,203
10	TOTAL Sales to Ultimate Consumers	168,322,363 (1)	153,734,238
11	(447) Sales for Resale	2,656,601	1,475,050
12	TOTAL Sales of Electricity	170,978,964	155,209,288
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	170,978,964	155,209,288
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	182,403	203,293
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	559,608	365,063
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	5,511,942	5,485,178
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	6,253,953	6,053,534
27	TOTAL Electric Operating Revenues	\$177,232,917	\$161,262,822

						State of Idaho	
Name of Respondent	This !	Report	Is:		Date of Report	Year of Report	
	(1)	X	An O	riginal	(Mo, Da, Yr)		
Avista Corporation	(2)		A Res	submission	April 30, 2004	Dec. 31, 2003	
					<u></u>		
ELECTRIC OPER	<u>ATIN</u>	NG R	EVEN	NUES (Aco	count 400) (Continue	d)	
4. Commercial and Industrial Sales, Acc				_	age 108, Important Char		
be classified according to the basis of class					ew territory added and ir	nportant rate increases	
or Commercial, and Large or Industrial) re				or decreases			1
the respondent if such basis of classification					nes 2, 4, 5, and 6, see		
greater than 1000 Kw of demand. (See Acc					nbilled revenue by accou		
Uniform System of Accounts. Explain basis	of clas	sificat	ion		e unmetered sales. Provid	le details of such sales	
in a footnote.)				in a foonote			1
MEGAWATT HOURS SO	)LD				AVG. NO. OF CUSTO		ļ !
			mount			Number for	
Amount for Year		Pre	evious	Year	Number for Year	Previous Year	Line
(d)		00 / 200000	(e)	ngama masawa asabaga as	<u>(f)</u>	(g)	No.
the registration and plant represents a state of the second state of the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second					0.2 100		1
1,034,089			Except to the con-	1,010,456	92,499	91,076	2
007.100				20121	11010		3
907,139				881,248	14,949	14,788	4
973,525				699,502	524	526	5
7,715				7,550	135	136	6
							7
1.572				1 400	10	10	8
1,573	<u> </u>			1,490	19	19	9
2,924,041 (2)				2,600,246	108,126	106,545	10
87,763				99,265	3	100.540	11
3,011,804	<u> </u>			2,699,511	108,129	106,548	12
2 011 804				2 600 511	100 120	106.549	13
3,011,804				2,699,511	108,129	106,548	14
(1) Includes \$1,467,078 of unbilled revenue							
(1) Includes \$1,467,978 of unbilled revenue	s.						
(2) Includes 18,148 MWH relating to unbill	ed rev	enues.	•				
(2) Comments of Comments to 1 1 1 1 1 1	,			e .:1: .:		C	
(3) Segregation of Commerical and Industri	ai mac	ae on t	oasis of	t utilization (	of energy and not on size	of account.	
							l

					TO 1011.11				
Nam	ne of Respondent	This Report Is:		Date of Report	Year of Report				
		X An Original		(Mo, Da, Yr)					
	Avista Corporation	A Resubmission	nn .	April 30, 2004	Dec. 31, 2003				
	Avista Corporation		,,,,	7 ipin 50, 2004	State of Idaho				
SALES OF ELECTRICITY BY RATE SCHEDULES									
1. Report below for each rate schedule in effect during the (such as a general residential schedule and an off peak water									
	the mWh of electricity sold, revenue, aver	column (d) for the							
	omers, average kWh per customer, and a				ication in number of				
per k	cWh, excluding data for Sales for Resale wh	nich is reported	customers.	_					
	ages 310-311.				tomers should be the				
	Provide a subheading and total for e				ar divided by the				
	rating revenue account in the sequence folloperating Revenues," page 301. If the sales			during the year	(12 if all billings	are made			
	odule are classified in more than one revenu		monthly).	ate schedule hav	ing a fuel adjustm	ent clause			
	rate schedule and sales data under each appl				dditional revenue b				
	ount subheading.		suant thereto.			F			
3.	Where the same customers are served ur	ider more than	6. Report ar	nount of unbilled	revenue as of end o	of year for			
one	rate schedule in the same revenue accoun	nt classification	each applicable	revenue account s					
				Average	KWH of	Revenue			
Line	Number and Title of Rate Schedule	MWH Sold	Revenue	Number of Customers	Sales per Customer	(cents) per KWH Sold			
No.	(a)	(b)	(c)	(d)	(e)	(f)			
1	(a) RESIDENTIAL SALES (440)	(0)	(6)	( <i>a</i> )	(6)				
2	1 Residential Service	1,004,248	61,036,871	88,734	11,318	6.08			
3	2 Residential Service	0	01,050,071						
4	3 Residential Service	0	0						
5	12 Res. & Farm Gen. Service	13,141	1,252,075	3,286	3,999	9.53			
6	22 Res. & Farm Lg. Gen. Service	6,775	387,494	14	483,929	5.72			
7	30 Pumping-Special	2 471	170 526	465	5,314	7.23			
8	32 Res. & Farm Pumping Service 48 Res. & Farm Area Lighting	2,471 1,399	178,536 220,392	403	3,314	15.75			
10	49 Area Lighting-High-Press.	266	56,939			21.41			
11	56 Centralia Credit	200	30,555						
12	95 Wind Power		22,997						
13	73 Residential Service		1						
14	74 Residential Service								
15	76 Residential Service								
16	77 Residential Service 79 Residential Service								
17 18	58 Tax Adjustment		692,299						
19	Total	1,028,300	63,847,603	92,499	11,117	6.23			
	Residential-Unbilled	5,789	547,799	0					
21	COMMERCIAL SALES (442)		,						
	2 General Service								
1	3 General Service	217.04	10 500 105	12.004	16.020	0.52			
24	11 General Service 19 Contract-General Service	217,104	18,509,125	12,894	16,838	8.53			
25 26	21 Large General Service	582,586	36,128,242	1,693	344,115	6.20			
	25 Extra Lg. Gen. Service	74,155	2,971,282	3	24,718,333	4.01			
	28 Contract-Extra Large Service	1 ,,,,,,,,,							
29	31 Pumping Service	19,539	1,201,005	359	54,426	6.15			
	47 Area Lighting-Sod. Vap.	1,513	169,780			11.22			
	49 Area Lighting-High-Press.	2,113	351,200			16.62			
32	56 Centralia Credit		5.061						
	95 Wind Power		5,861						
	73 General Service 74 Large General Service								
	75 Large General Service		1	1					
	76 Large General Service			1					
38	77 General Service			1					
	79 Area Light-High Press.								
	58 Tax Adjustment		972,127						
41	Total	897,010	60,308,622	14,949	60,005	6.73			
42	Commercial-Unbilled	10,129 1,925,310	783,512	107,448		6.45			
	Total Billed Total Unbilled Rev. (See Instr. 6)	1,925,310	124,156,225			8.36			
	TOTAL	1,941,228	125,487,536			6.46			
	DO FORMANO 1 (FD 12 00)	-,,			•	<u> </u>			

INT.		m ' D ×		ID CE	Isr 2					
Nam	e of Respondent	This Report Is:		Date of Report	Year of Report					
		X An Original		(Mo, Da, Yr)		[				
	Avieta Cornoration	MA Danilanda		Amril 20, 2004	Dag 21 2002					
1	Avista Corporation	A Resubmission	on	April 30, 2004	Dec. 31, 2003	ŀ				
<del> </del>	~	NET	State of Idaho							
	SALES OF ELECTRICITY BY RATE SCHEDULES									
	Report below for each rate schedule in e				hedule and an off p					
	the mWh of electricity sold, revenue, aver				column (d) for t					
	omers, average kWh per customer, and a			d denote the dupli	cation in number of	of reported				
per kWh, excluding data for Sales for Resale which is reported on pages 310-311. customers.  4. The average number of customers should be the number										
	ages 310-311.									
	Provide a subheading and total for e				ar divided by the					
	ating revenue account in the sequence follo			during the year	(12 if all billings	s are made				
	Operating Revenues," page 301. If the sales dule are classified in more than one revenu		monthly).	ota cabadula bay	ing a fual adjustm	ant alousa				
	ate schedule and sales data under each appli				ing a fuel adjustm dditional revenue l					
	are schedule and sales data under each appli unt subheading.	cadic revenue	suant thereto.	ne the estimated a	uuttonai tevenue t	nneu pui-				
	Where the same customers are served un	der more than		nount of unhilled i	revenue as of end of	of year for				
	rate schedule in the same revenue accoun			revenue account s		or year for				
<del>ٽٽ</del>	The same revenue decount		Таст аррисаоте	Average	KWH of	Revenue				
Line	Number and Title of Rate Schedule	MWH Sold	Revenue	Number of	Sales per	(cents) per				
No.				Customers	Customer	KWH Sold				
	(a)	(b)	(c)	(d)	(e)	<i>(f)</i>				
1	INDUSTRIAL SALES (442)	` ` ` ′	, ,	` ′		1 <del>V /</del>				
	2 General Service		1							
	3 General Service		1							
4	8 Lg Gen Time of Use									
	11 General Service	2,638	242,627	134	19,687	9.20				
6	21 Large General Service	98,162	5,960,451	99	991,535	6.07				
	25 Extra Lg. Gen. Service	837,962	32,870,882	12	69,830,167	3.92				
	28 Contract-Extra Large Service									
	29 Contract Lg. Gen. Service	:	ŀ							
10	30 Pumping Service -Special	20.742		200	105 511	5.00				
	31 Pumping Service	28,742	1,720,352	229	125,511	5.99				
	32 Pumping Svc Res & Frm	3,663	211,591	50	73,260	5.78				
	47 Area Lighting-Sod. Vap.	79	8,382			10.61				
	49 Area Lighting-High-Press. 56 Centralia Credit	49	7,398			15.10				
1	72 General Service		Ì							
	73 General Service		ľ							
	73 General Service 74 Large General Service		•							
	75 Large General Service									
	76 Pumping Service			İ						
21	77 General Service	ì								
	78 Lg Gen Tim of Use									
	58 Tax Adjustment		91,834							
24	Total	971,295	41,113,517	524	1,853,616	4.24				
25	Industrial-Unbilled	2,230	136,667	0		1				
26			1							
	STREET AND HWY LIGHTING (444)									
	11 General Service	82	7,279	11	7,455	8.88				
	41 CoOwned St. Lt. Service	126	15,400	5	25,200	12.22				
	42 CoOwned St. Lt. Service		1		1					
31	High-Press. Sod. Vap.	5,773	1,296,639	87	66,356	22.46				
	43 CustOwned St. Lt. Energy			_	,,,,,,					
33	and Maint. Service	127	11,708	3	42,333	9.22				
	44 CustOwned St. Lt. Energy	470	51051		20.177	,, ,,				
35	and Maint. SvceHigh-	479	56,951	17	28,176	11.89				
36	Press. Sod. Vap.	202	14.060		04.222	4.07				
	45 Cust Owned St. Lt. Energy Service	283	14,062	3	94,333	4.97				
38 39	46 Cust.Owned St. Lt. Energy Service High-Press. Sod. Vap.	845	55,803	9	93,889	6.60				
	56 Centralia Credit	043	33,803		73,089	0.00				
	58 Tax Adjustment		19,651							
42	Total	7,715	1,477,493	135	57,148	5.78				
43	Street and Hwy Lighting-Unbilled	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,777,793	155	77,140	] 3.78				
	Total Billed	2,904,320	166,747,235	108,107	1	5.74				
	Total Unbilled Rev. (See Instr. 6)	18,148	1,467,978			8.09				
	TOTAL	2,922,468	168,215,213			5.76				
•			• • • • • • • • • • • • • • • • • • • •	•						

Vam	ne of Respondent	This Report Is: X An Original	1	Date of Report (Mo, Da, Yr)	Year of Report					
		_		(1110, 124, 17)						
	Avista Corporation	A Resubmission	on	April 30, 2004	Dec. 31, 2003					
	SALES	DE EL ECTRICI	TV DV DATI	7 COURDINE	State of Idaho					
1	SALES OF ELECTRICITY BY RATE SCHEDULES  1. Report below for each rate schedule in effect during the (such as a general residential schedule and an off peak water									
	the mWh of electricity sold, revenue, aver-				column (d) for the					
	omers, average kWh per customer, and a			d denote the dupli	cation in number c	of reported				
	kWh, excluding data for Sales for Resale who bages 310-311.	ich is reported	customers.	ge number of cust	omers should be th	ne number				
	Provide a subheading and total for ea	ach prescribed			r divided by the					
	rating revenue account in the sequence follo			during the year	(12 if all billings	are made				
	Operating Revenues," page 301. If the sales edule are classified in more than one revenue		monthly).	ate schedule hav	ing a fuel adjustm	ent clause				
	rate schedule and sales data under each appli				lditional revenue b					
ccc	ount subheading.		suant thereto.		6 1					
	. Where the same customers are served un rate schedule in the same revenue account			nount of unbilled i revenue account s	evenue as of end o	of year for				
	The Selection in the Same Tevenas account	Classification	Генен аррисавие	Average	KWH of	Revenue				
Line		MWH Sold	Revenue	Number of	Sales per	(cents) per				
No.	(a)	(b)	(c)	Customers $(d)$	Customer (e)	KWH Sold (f)				
1	OTHER SALES TO PUBLIC	(0)	(0)	(4)	(0)	()/				
2	AUTHORITIES (445)									
3	None									
	INTERDEPARTMENTAL									
6	SALES (448)	1,573	107,150	19	82,789	6.81				
7 8	58 Tax Adjustment Total	1,573	107,150	19	82,789	6.81				
9	1000	1,5,5	107,150		02,702	0.01				
	SALES FOR RESALE (447) (1)	ľ								
	61 Sales to Other Utilities - WA 61 Sales to Other Utilities - ID	87,763	2,656,601	3	29,254,333	3.03				
13	61 Sales to Other Utilities - MT	07,703	2,030,001		25,25 1,555	2.02				
14	Total	87,763	2,656,601	3	29,254,333	3.03				
15 16										
	Note: Sch. 61 is a state assigned rate schedu	ule for Sales/Resal	:							
18	·									
19										
20										
21 22										
23										
24										
25										
26										
27										
28										
29										
30 31						!				
32										
33										
34										
35										
36										
37 38										
39	Total Billed	2,993,656	169,510,986	108,129	27,686	5.66				
40		18,148	1,467,978	0		8.09				
41	TOTAL	3,011,804	170,978,964	108,129	27,854	5.68				

Name of Respondent

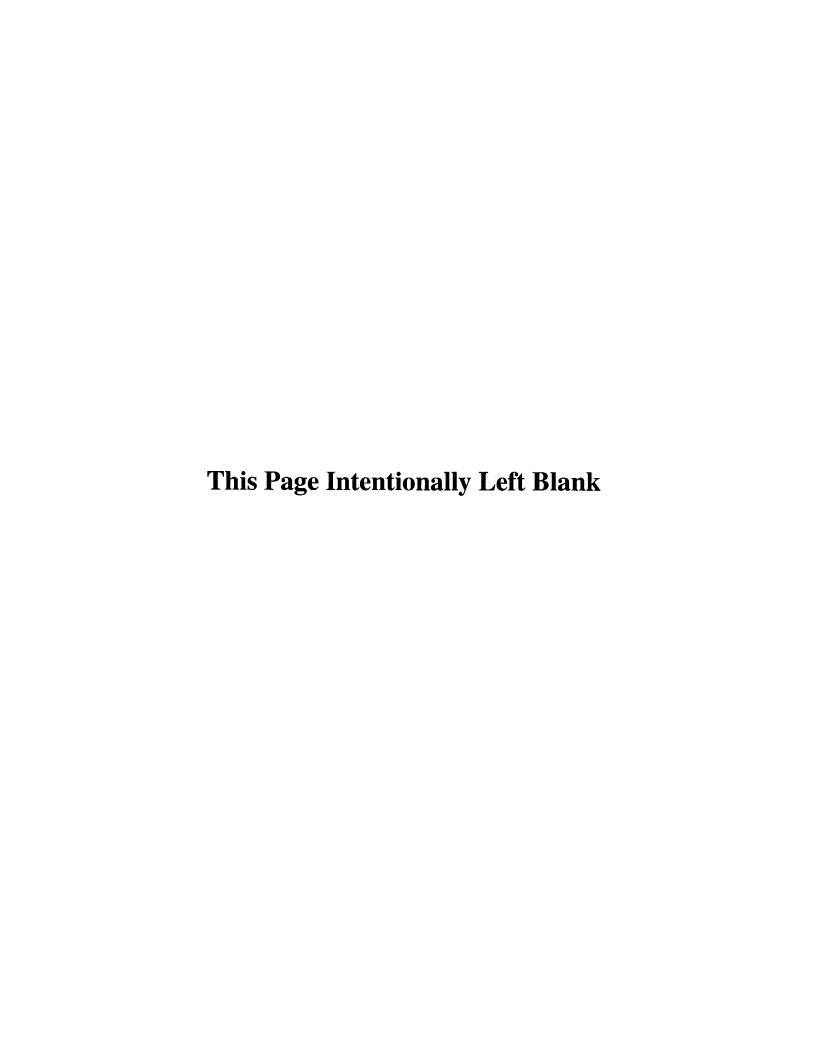
Dir.		I :	_		1	
INan	ne of Respondent			ort Is:	Date of Report	Year of Report
Ì		(1)	X	An Original		
	Avinto Corn	(0)	$\Box$	A Desuberiasian	A: 1 00 0004	D
	Avista Corp.	(2)	Ш	A Resubmission	April 30, 2004	December 31, 2003
-	ELECTRIC ORE	DAT	TON	AND MAINTENANCE	CADENCEC	<u>.                                    </u>
$\vdash$	ELECTRIC OFE	ПАІ	IUN	AND MAINTENANCE	EXPENSES	<del></del>
	If the amount for previous year is not de	rived	d from	n previously reported figures	s, explain in footnotes.	
Line					T T	
No.	Account				Amount for Current Year	Amount for Prior Year
1	(a)				(b)	(c)
1	(1) POWER PRODUCT	TION	I FX	PENSES	10)	10/
2	A. Steam Power General		<u> </u>		T	T
3	Operation					
4	(500) Operation Supervision and Engineering			A	47,896	58
5	(501) Fuel				15,904	97
6	(502) Steam Expenses				-	-
7	(503) Steam from Other Sources				-	
8	(Less) (504) Steam Transferred-Cr.				-	
9	(505) Electric Expenses				•	-
	(506) Miscellaneous Steam Power Expenses				984	5,280
11	(507) Rents (509) Allowances				-	-
12	TOTAL Operation (Enter Total of Lines 4 thru	. 445				
_	Maintenance	111)			64,784	5,435
14	(510) Maintenance Supervision and Engineering				1,033	
15	(511) Maintenance of Structures	-			1,000	-
16	(512) Maintenance of Boiler Plant				-	646
17	(513) Maintenance of Electric Plant				•	
18	(514) Maintenance of Miscellaneous Steam Plant				- "	-
19	TOTAL Maintenance (Enter Total of Lines 14				1,033	646
20	TOTAL Power Production Expenses-Steam P		(Ente	er Total of lines 12 and 19)	65,818	6,081
21	B. Nuclear Power Generat	ion				
	Operation				-	•
23	(517) Operation Supervision and Engineering (518) Fuel				<u>.</u>	<u> </u>
	(519) Coolants and Water				-	-
	(520) Steam Expenses		-		-	
	(521) Steam from Other Sources				-	<u> </u>
	(Less) (522) Steam Transferred-Cr.					-
	(523) Electric Expenses				-	-
	(524) Miscellaneous Nuclear Power Expenses				-	
	(525) Rents				-	•
32	TOTAL Operation (Enter Total of liens 23 thr	u 31)	)		<u>-</u>	
	Maintenance				*	-
	(528) Maintenance Supervision and Engineering (529) Maintenance of Structures				-	·
_	(530) Maintenance of Reactor Plant Equipment				•	<u> </u>
	(531) Maintenance of Electric Plant		•		-	-
	(532) Maintenance of Miscellaneous Nuclear Plan	t				-
39	TOTAL Maintenance (Enter Total of lines 34		38)		-	-
40	TOTAL Power Production Expenses-Nuclear	Powe	er(Én	ter total of lines 32 and 39)	-	
41	C. Hydraulic Power Generat	ion				
42	Operation					
	(535) Operation Supervision and Engineering				353,432	437,025
	(536) Water for Power				14,873	23,089
	(537) Hydraulic Expenses				950,441	574,410
	(538) Electric Expenses (539) Miscellaneous Hydraulic Power Generation	Ever	nee-		1,054,525	942,033
	(540) Rents	xhe	11568		114,854 21,465	132,841 31,463
49	TOTAL Operation (Enter Total of lines 43 thr	1 481			2,509,590	2,140,862
	The second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of th				2,505,550	2,140,002

Nam	e of Respondent	This Rep	oort Is: An Original	Date of Report	Year of Report
Avista Corp.		(2)	A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC OPE	RATION	N AND MAINTENANCE	EXPENSES	
Line No.	Account			Amount for Current Year	Amount for Prior Year
	(a)	^antin	al V	( b)	( c)
50 51	C. Hydraulic Power Generation ( Maintenance	Jontinue	a)		
	(541) Maintenance Supervision and Engineering			179,599	81,990
	(542) Maintenance of Structures			133,730	54,799
	(543) Maintenance of Reservoirs, Dams, and Wa	erways	****	422,581	342,441
	(544) Maintenance of Electric Plant			748,671	528,001
56	(545) Maintenance of Miscellaneous Hydraulic Pla			24,257	1,037
57	TOTAL Maintenance (Enter Total of lines 52 t			1,508,838	1,008,267
58	TOTAL Power Production Expenses-Hydraulic		Enter total of lines 49 and 57	4,018,428	3,149,129
59	D. Other Power Genera	ion			
	Operation			5.000	
	(546) Operation Supervision and Engineering			5,926	199
	(547) Fuel (548) Generation Expenses		<del></del>	1,842,060	2,765,021
	(549) Miscellaneous Other Power Generation Exp	00000		115,980 168,142	155,859
	(550) Rents	enses		4,681,993	198,292 4,804,624
66	TOTAL Operation (Enter Total of lines 61 thru	65)		6,814,101	7,923,995
	Maintenance	00)		0,014,101	7,920,990
	(551) Maintenance Supervision and Engineering	• • • • • • • • • • • • • • • • • • • •	<del>.</del>	16,489	32,265
	(552) Maintenance of Structures		The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s	2	279
	(553) Maintenance of Generating and Electric Pla	nt		173,048	242,502
	(554) Maintenance of Miscellaneous Other Power		ion Plant	26,602	38,508
72	TOTAL Maintenance (Enter Total of lines 68 to	1ru 71)		216,141	313,555
73	TOTAL Power Production Expenses-Other Power		r Total of lines 66 and 72)	7,030,243	8,237,550
74	E. Other Power Supply Exp	enses			
	(555) Purchased Power			17,936,341	7,519,969
	(556) System Control and Load Dispatching			343,535	360,456
_	(557) Other Expenses	<del>*</del>		38,777,038	40,652,260
78 79	TOTAL Other Power Supply Expenses (Enter TOTAL Power Production Expenses (Enter Total Power Production Expenses (Enter Total Power Production Expenses (Enter Total Power Production Expenses (Enter Total Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power Power P	otal of I	nes /5 tnru //)	57,056,914 68,171,402	48,532,685
80	2. TRANSMISSION			00,171,402	59,925,445
	Operation 2. TRANSMISSION	CYPEN	<u>3E3</u>		
	(560) Operation Supervision and Engineering			602,288	704,980
	(561) Load Dispatching			392,032	334,388
	(562) Station Expenses			32,150	20,001
	(563) Overhead Line Expenses		· · · · · · · · · · · · · · · · · · ·	46,894	51,749
	(564) Underground Line Expenses			-	
	(565) Transmission of Electricity by Others		<del></del>	156,948	155,300
	(566) Miscellaneous Transmission Expenses			130,046	
	(567) Rents			31,441	16,544
90	TOTAL Operation (Enter Total of lines 82 thru	89)		1,391,798	1,371,462
	Maintenance				
	(568) Maintenance Supervision and Engineering		WIFTU W. A.	60,323	37,951
	(569) Maintenance of Structures (570) Maintenance of Station Equipment			518	1,214
	(571) Maintenance of Overhead Lines			412,380 518,067	420,292 43,668
	(572) Maintenance of Underground Lines			310,007	43,000
	(573) Maintenance of Miscellaneous Transmission	Plant		-	-
98	TOTAL Maintenance (Enter Total of lines 92 ti			991,289	503,125
99	TOTAL Transmission Expenses (Enter Total o	2,383,087	1,874,587		
100	3. DISTRIBUTION			.,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Operation		<del></del>		
	(580) Operation Supervision and Engineering			221,647	200,979
				,,,,,,	

Nam	e of Respondent	This (1)	Repo	ort Is: An Original	Date of Report	Year of Report
		ľ		· ·		
Avista Corp.			Ц	A Resubmission	April 30, 2004	December 31, 2003
		RATI	ON	AND MAINTENANCE	EXPENSES	
Line No.	Account				Amount for Current Year	Amount for Prior Yea
	(a)				(b)	(c)
103	3. DISTRIBUTION EXPE	NSE	:S (0	Continued)		
	(581) Load Dispatching				-	498
	(582) Station Expenses (583) Overhead Line Expenses			, , , , , , , , , , , , , , , , , , ,	152,065	103,775
_	(584) Underground Line Expenses			***************************************	486,284 444,010	375,656 441,336
	(585) Street Lighting and Signal System Expense	<u> </u>			100,589	93,641
	(586) Meter Expenses				540,866	479,998
	(587) Customer Installations Expenses				186,607	138,047
	(588) Miscellaneous Distribution Expenses			1747 W.	1,175,994	779,543
112	(589) Rents				106,579	125,798
113	TOTAL Operation (Enter Total of lines 102 thr	น 112	)		3,414,641	2,739,272
	Maintenance					-
	(590) Maintenance Supervision and Engineering	·			228,691	158,418
	(591) Maintenance of Structures				5,665	15,644
	(592) Maintenance of Station Equipment				168,647	139,735
	(593) Maintenance of Overhead Lines				2,051,732	1,297,717
	(594) Maintenance of Underground Lines				270,860	206,248
	(595) Maintenance of Line Transformers				146,770	121,491
	(596) Maintenance of Street Lighting and Signal S	ysten	าร	77.00.40.4	61,426	57,347
	(597) Maintenance of Meters				9,565	6,370
-	(598) Maintenance of Miscellaneous Distribution I				80,519	146,168
124	TOTAL Maintenance (Enter Total of lines 115			1104	3,023,875	2,149,137
125 126	TOTAL Distribution Expenses (Enter Total of 4. CUSTOMER ACCOU				6,438,517	4,888,410
	Operation 4. COSTOMEN ACCOUNT	VI 3		CNOCO		
	(901) Supervision				25,566	38,246
	(902) Meter Reading Expenses				816,292	767,387
	(903) Customer Records and Collection Expenses			••	2,485,375	2,484,156
	(904) Uncollectible Accounts				339,129	553,647
	(905) Miscellaneous Customer Accounts Expense	S			194,132	278,230
133	TOTAL Customer Accounts Expenses (Enter		of lin	es 128 thru 132)	3,860,494	4,121,666
134	5. CUSTOMER SERVICE AND INFO	RMA	TIC	NAL EXPENSES		
135	Operation					
136	(907) Supervision				-	-
	(908) Customer Assistance Expenses				4,113,578	3,900,766
	(909) Informational and Instructional Expenses				46,061	25,068
	(910) Miscellaneous Customer Service and Inform				26,992	61,105
140	TOTAL Cust. Service and Informational Expen			r Total of lines 136 thru 139	4,186,632	3,986,939
141	6. SALES EXPE	NSE	S			
	Operation					
	(911) Supervision				13,664	6,672
	(912) Demonstrating and Selling Expenses				355,498	285,383
	(913) Advertising Expenses				56,767	63,219
	(916) Miscellaneous Sales Expenses	40 +L		6)	22,132	30,261
147	TOTAL Sales Expenses (Enter Total of lines 1				448,060	385,536
148	7. ADMINISTRATIVE AND GE	NEH.	AL	EXPENSES	<del></del>	
	Operation (920) Administrative and General Salaries				p	
151	(921) Office Supplies and Expenses				5,551,269	4,775,270
	(Less) (922) Administrative expenses Transferred	Oradi	+	-m.	2,005,335	1,942,377
102	(Less) (322) Administrative expenses transferred	Credi			(8,125)	(9,641)
						<del>                                     </del>
				1		L

N	( D	7			15	T.,
ivam	e of Respondent	This Re	<b>⊸</b> i		Date of Report	Year of Report
		(1) X		An Original	1	
	Assista Com	(O) F-	-	A.D		
	Avista Corp.	(2)	╛	A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC COS					
	ELECTRIC OPE	<u>RA HO</u>	N.	AND MAINTENANCE	EXPENSES	
Line					İ	
No.	Account				Amount for Current Year	Amount for Prior Year
	(a)	····			(b)	(c)
153		L EXP	ΈN	ISES (Continued)		
154	(923) Outside Services Employed				2,742,032	3,025,237
	(924) Property Insurance				323,498	207,702
156	(925) Injuries and Damages				548,566	358,350
	(926) Employee Pensions and Benefits				240,868	273,447
158	(927) Franchise Requirements				4,975	6,250
159	(928) Regulatory Commission Expenses				1,549,933	1,420,922
160	(Less) (929) Duplicate Charges-Cr.				-	
	(930.1) General Advertising Expenses				•	3,296
162	(930.2) Miscellaneous General Expenses				999,375	970,584
163	(931) Rents				1,980,699	1,990,250
164	TOTAL Operation (Enter Total of lines 150 thr	u 163)			15,938,425	14,964,043
	Maintenance					
	(935) Maintenance of General Plant				1,148,188	1,011,136
167	TOTAL Administrative and General Expenses				17,086,614	15,975,179
168	TOTAL Electric Operation and Maintenance Ex	kpenses	(E	nter Total of lines	102,574,807	91,157,762
	79,99,125,133,140,147,and 167)					

## NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES 1. The data on number of employees should be reporte construction employees in a footnote. for the payroll period ending nearest to October 31, or any 3. The number of employees assignable to the electric payroll period ending 60 days before or after October 31. department from joint functions of combination utilities may 2. If the respondent's payroll for the reporting period in- be determined by estimate, on the basis of employee equivacludes any special construction personnel, include suclents. Show the estimated number of equivalent employees employees on line 3, and show the number of such specia attributed to the electric department from joint functions. 1 Payroll Period Ended (Date) December 31, 2002 2 Total Regular Full-Time Employees 3 Total Part-Time and Temporary Employees 7 4 Allocation of General Employees 234 5 Total Employees (See Note 1) 326



					State of Montana
Nam	e of Respondent This Re	<del>-</del>	]	Date of Report	Year of Report
	(1)	X An Original	[0	(Mo, Da, Yr)	
	Avista Corp (2)	A Resubmissi	on	April 30, 2004	Dec. 31, 2003
	STATEMENT OF 1	NICOME EOD	<u> </u>	ZVEAD	
	STATEMENT OF	INCOME FOR	וחו	LIEAK	
	1. Report amounts for accounts 412 and 413, Rever and Expenses from Utility Plant Leased to Others, in anot utility column (i,k,m,o) in a similar manner to a utility dependent. Spread the amount(s) over lines 01 thru 20 as propriate. Include these amounts in columns (c) and totals.  2. Report amounts in account 414, Other Utility Operation	ther art- ap- (d)	of a custo utilit year	5. Give concise explanation eedings where a contingend material amount may need omers or which may result by with respect to power or graffected the gross revenue.	cy exists such that refunds d to be made to the utility's in a material refund to the as purchases. State for each s or costs to which the con-
	Income, in the same manner as accounts 412 and 413 above.	ing	-	ency relates and the tax effe	-
	3. Report data for lines 7, 9, and 10 for Natural Gas of panies using accounts 404.1, 404.2, 404.3, 407.1, 407.2.  4. Use page 122 for important notes regarding the stament of income or any account thereof.	and	to re	of the major factors which af tain such revenues or recover ower and gas purchases.  6. Give concise explanation unts of any refunds made	r amounts paid with respect
	and of the other of the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than the other than t	(Ref.)	1	TOTA	ΔĬ
Line No.		Page No.		Current Year	Previous Year
	(a)	(b)	030203203	(c)	(d)
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400)	300-301		\$4,548,133	\$2,651,422
3	Operating Expenses				
4	Operation Expenses (401)	320-325	_		
5	Maintenance Expenses (402)	320-325			
6	Depreciation Expense (403)	336-338			
7	Amort. & Depl. of Utility Plant (404-405)	336-338			
9	Amort. of Utility Plant Acq. Adj. (406)  Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)	336-338		:	
10	Amort. of Conversion Expenses (407)				
11	Regulatory Debits (407.3)				
12	(Less Regulatory Credits (407.4)				
13	Taxes Other Than Income Taxes (408.1)	262-263		,	
14	Income Taxes - Federal (409.1)	262-263			
15	- Other (409.1)	262-263			
16	Provision for Deferred Income Taxes (410.1)	234,272-277			
17	(Less) Provision for Deferred Income Taxes -Cr. (41	1 '			
18	Investment Tax Credit Adj Net (411.4)	266			1914
19	(Less) Gains from Disp. of Utility Plant (411.6)				
20	Losses from Disp. of Utility Plant (411.7)				
21	(Less) Gains from Disposition of Allowances (411.8	)			
22	Losses from Disposition of Allowances (411.9)				
23	TOTAL Utility Operating Expenses		l	:	

line 25)

24

(Enter Total of lines 4 thru 22)

Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117,

\$4,548,133

\$2,651,422

\$2,651,422

\$4,548,133

\$0

\$0

16 17 18

19

20

\$0

State of Montana Name of Respondent This Report Is: Date of Report Year of Report An Original (1) X (Mo, Da, Yr) Avista Corp. A Resubmission April 30, 2004 December 31, 2003 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) 1. Report below the original cost of electric plant in service acestimated basis if necessary, and include the entries in column cording to the prescribed accounts. (c). Also to be included in column (c) are entries for reversals 2. In addition to Account 101, Electric Plant in Service (Clasof tentative distributions of prior year reported in column (b). sified), this page and the next include Accounts 102, Electric Plant Likewise, if the respondent has a significant amount of plant Purchased or Sold; Account 103, Experimental Electric Plant Unretirements which have not been classified to primary accounts Classified; and Account 106, Completed Construction Not Clasat the end of the year, include in column (d) a tentative distribsified - Electric. ution of such retirements on an estimated basis, with approp-3. Include in column (c) or (d), as appropriate, corrections of addriate contra entry to the account for accumulated depreciation itions and retirements for the current or preceding year. provision. Include also in column (d) reversals of tentative dis-4. Enclose in parentheses credit adjustments of plant accounts to tributions of prior year of unclassified retirements. Attach supindicate the negative effect of such accounts. plemental statement showing the account distributions of these 5. Classify Account106 according to prescribed accounts, on an tentative classifications in columns (c) and (d), including the Balance at Line Account Beginning of Year Additions No. (a) (b) (c) 1 1. INTANGIBLE PLANT 2 (301)Organization 0.00 3 (302)Franchises and Consents 6,415,526.31 (303)4 Miscellaneous Intangible Plant 194,175,26 (174.58)TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4) 5 6,609,701.57 (174.58)2. PRODUCTION PLANT 6 7 A. Steam Production Plant 8 (310)Land and Land Rights 1,307,498.74 9 (311)Structures and Improvements 99,570,102.12 1,034,733.36 10 (312)Boiler Plant Equipment 117,184,829.86 2,004,494.28 (313)Engines and Engine Driven Generators 11 0.00 (314)Turbogenerator Units 12 31,301,778.40 1,171,235.25 13 (315)Accessory Electric Equipment 13,480,702.64 Misc. Power Plant Equipment 14 (316)12,642,512.42 73,634.84 15 (317)Asset Retirement Costs for Steam Production 16 TOTAL Steam Production Plant (Enter Total of lines 8 thru 15) 275,487,424.18 4,284,097,73 17 B. Nuclear Production Plant (320)18 Land and Land Rights 0.00 0.00 Structures and Improvements 19 (321)0.00 0.00 20 (322)Reactor Plant Equipment 0.00 0.00 21 (323)Turbogenerator Units 0.00 0.00 22 (324)Accessory Electric Equipment 0.00 0.00 23 (325)Misc. Power Plant Equipment 0.00 0.00 24 (326) Asset Retirement Costs for Nuclear Production 25 TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24) 0.00 0.00 26 C. Hydraulic Production Plant 27 (330)Land and Land Rights 40,189,009.38 682,957.62 28 (331)Structures and Improvements 11,425,003.93 8,598.10 29 (332)Reservoirs, Dams, and Waterways 32,085,880.05 908,386.74 Water Wheels, Turbines, and Generators 30 (333)30,894,593.23 500.143.98 31 (334)Accessory Electric Equipment 10.281.601.73 1,063,065.39 32 (335)Misc. Power Plant Equipment 2,611,254.64 19,260.49 33 (336)Roads, Railroads, and Bridges 217,282.95 (83.76)Asset Retirement Costs for Hydraulic Production 34 (337)35 TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 35) 127,704,625.91 3,182,328.56 36 D. Other Production Plant 37 (340)Land and Land Rights 0.00 0.00

Prime Movers

Generators

Structures and Improvements

Accessory Electric Equipment

Fuel Holders, Products and Accessories

38

39

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(341)

(342)

(343)

(344)

(345)

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Avista Carp.				State of Montana		
	Jame of Respondent	This Report Is: (1) X An Original	Date of Report (Mo, Da, Yr)	Year of Report		
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119,189,324.14 (312)   17   10   10   13,189,324.14 (312)   17   10   13,180,702.64 (315)   18   12,716,147.26 (316)   18   12,716,147.26 (316)   18   19   10   10   10   10   10   10   10					<del></del>	+
0.00   (313)   1			(373,313.22)		· · ·	10
32,473,013.65 (314)   1   13,480,702.64 (315)   1   12,716,147.26 (316)   1   0.00   0.00   (882,227.51)   278,889,294.40   11   0.00   320)   11   0.00   0.00   (882,227.51)   278,889,294.40   11   0.00   320)   11   0.00   321)   12   0.00   321)   12   0.00   322)   22   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00						11
13,480,702.64 (315)   1   12,716,147.26 (316)   1   0.00   0.00   0.882,227.51   278,889,294.40   1   0.00   0.00   0.882,227.51   278,889,294.40   1   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.						12
0.00   0.00   (882,227.51)   278,889,294,40   10   10   10   10   10   10   10					<u> </u>	13
0.00   0.00   (882,227.51)   278,889,294.40   1				12,716,147.26	(316)	14
1	AND THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPER				(317)	15
	0.00	0.00	(882,227.51)	278,889,294.40		16
0.00 (321)   11						17
0.00 (322) 20   0.00 (323) 2   0.00 (323) 2   0.00 (324) 2   0.00 (324) 2   0.00 (325) 2   0.00 (325) 2   0.00 (325) 2   0.00 (326) 2   0.00 (326) 2   0.00 (326) 2   0.00 (326) 2   0.00 (326) 2   0.00 (326) 2   0.00 (326) 2   0.00 (326) 2   0.00 (326) 2   0.00 (326) 2   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.00 (326) 3   0.0						18
0.00 (323) 2   0.00 (324) 22   0.00 (325) 2   0.00 (326) 2   0.00 (326) 2   0.00 (326) 2   0.00 (326) 2   0.00 (326) 2   0.00 (327) (328) 2   0.00 (328) 2   0.00 (328) 2   0.00 (328) 2   0.00 (339) 2   0.00 (339) 2   0.00 (339) 2   0.00 (339) 3   0.00 (339) 3   0.00 (341) 38   0.00 (342) 35   0.00 (344) 41						19
0.00   324   22   22   23   24   25   25   25   25   25   25   25						20
0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00						_
0.00     0.00     0.00     0.00     0.00     0.00       20       575.37     40,871,967.00     (330)     2'       32,994,266.79     (331)     26       204,500.06     31,190,237.15     (333)     3       37,132.34     11,307,534.78     (334)     3       242,207.77     0.00     0.00     130,644,746.70     35       242,207.77     0.00     0.00     130,644,746.70     35       36     0.00     (341)     36       4     0.00     (341)     36       36     0.00     (342)     35       4     0.00     (343)     40       4     0.00     (344)     41						23
0.00     0.00     0.00     0.00     22       20     40,871,967.00     (330)     27       575.37     11,433,026.66     (331)     28       204,500.06     32,994,266.79     (332)     29       204,500.06     31,190,237.15     (333)     3       37,132.34     11,307,534.78     (334)     3       217,199.19     (336)     32       227,199.19     (336)     3       242,207.77     0.00     0.00     130,644,746.70     35       36     0.00     (341)     36       4     0.00     (341)     36       4     0.00     (342)     35       5     0.00     (343)     40       6     0.00     (344)     41	7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1					24
2000   330   2000   330   2000   330   2000   3300   2000   3300   2000   3300   2000   3300   2000   3300   2000   3300   2000   3300   2000   3300   2000   3300   2000   3300   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   2000   200	0.00	0.00	0.00		(020)	25
575.37     40,871,967.00 (330)     27       575.37     11,433,026.66 (331)     28       204,500.06     31,190,237.15 (333)     30       37,132.34     11,307,534.78 (334)     31       2630,515.13 (335)     32       217,199.19 (336)     33       242,207.77     0.00     0.00     130,644,746.70     35       36     0.00 (340)     37       36     0.00 (341)     38       37     0.00 (342)     39       38     0.00 (342)     39       39     0.00 (343)     40       40     0.00 (343)     40       40     0.00 (344)     41						26
32,994,266.79 (332) 25   204,500.06				40,871,967.00	(330)	27
204,500.06     31,190,237.15     (333)     30       37,132.34     11,307,534.78     (334)     31       2,630,515.13     (335)     32       217,199.19     (336)     33       242,207.77     0.00     0.00     130,644,746.70     35       36     0.00     (341)     38       0.00     0.00     (342)     39       0.00     0.00     (343)     40       0.00     0.00     (344)     41	575.37			11,433,026.66	(331)	28
37,132.34       11,307,534.78 (334) 33         2,630,515.13 (335) 32         217,199.19 (336) 33         242,207.77 0.00 0.00 130,644,746.70 33         36         0.00 (340) 37         0.00 (341) 38         0.00 (342) 39         0.00 (343) 40         0.00 (344) 41					(332)	29
2,630,515.13 (335) 32 217,199.19 (336) 33 (337) 32 242,207.77 0.00 0.00 130,644,746.70 35 36 0.00 (340) 37 0.00 (341) 38 0.00 (342) 39 0.00 (343) 40 0.00 (344) 41					(333)	30
217,199.19 (336) 33   337) 32   242,207.77   0.00   0.00   130,644,746.70   35   36   37   38   39   39   39   39   39   39   39   39	37,132.34				<u> </u>	31
Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Control   Cont					`	32
242,207.77     0.00     0.00     130,644,746.70     35       36     0.00     (340)     37       0.00     (341)     38       0.00     (342)     39       0.00     (343)     40       0.00     (344)     41			*	217,199.19		33
36   0.00 (340) 37   0.00 (341) 38   0.00 (342) 39   0.00 (343) 40   0.00 (344) 41	242 207 77	0.00	0.00	120 44 74 75	(337)	34
0.00 (340)     37       0.00 (341)     38       0.00 (342)     39       0.00 (343)     40       0.00 (344)     41	242,201.11	0.00	0.00	130,644,746.70		
0.00 (341)     38       0.00 (342)     39       0.00 (343)     40       0.00 (344)     41			<u> </u>	0.00	(340)	
0.00 (342)     35       0.00 (343)     40       0.00 (344)     41					<u> </u>	
0.00 (343) 40 0.00 (344) 41						+
0.00 (344) 41						40
						41
					<u> </u>	42

State of Montana

Name	of Respondent	This Report Is:	Date of Report	Year of Report
	•	(1) X An Original	(Mo, Da, Yr)	
1	Avista Corp.	(2) A Resubmission	April 30, 2004	December 31, 2003
		( ) [ ]		Í
<b> </b>	FI ECTRIC PLANT IN	N SERVICE (Accounts 101, 1	02 103 106)	
<u> </u>	DEBOTACTE ANT II	VOLICYTCE (Accounts 101, )	Balance at	
T :	Account		Beginning of Year	Additions
Line	Account			1
No.	(a)		(b) 0.00	(c)
43	(346) Misc. Power Plant Equipment (347) Asset Retirement Costs for Other Production		0.00	0.00
44		27 41 44	0.00	0.00
45	TOTAL Other Production Plant (Enter Total of li			0.00
46	TOTAL Production Plant (Enter Total of lines 16		403,192,050.09	7,466,426.29
47	3. TRANSMISSION PLA	NT		
48	(350) Land and Land Rights		883,384.46	0.00
49	(352) Structures and Improvements		456,643.16	3,103.87
50	(353) Station Equipment		15,839,576.00	183,136.27
51	(354) Towers and Fixtures		16,012,151.38	0.00
52	(355) Poles and Fixtures		7,162,522.38	8,631.85
53	(356) Overhead Conductors and Devices		15,744,095.36	429.49
54	(357) Underground Conduit		0.00	0.00
55	(358) Underground Conductors and Devices		0.00	0.00
56	(359) Roads and Trails		367,476.22	0.00
57	(359.1) Asset Retirement Costs for Transmission Plan	nt		
58	TOTAL Transmission Plant (Enter Total of lines	48 thru 57)	56,465,848.96	195,301.48
59	4. DISTRIBUTION PL	ANT		
60	(360) Land and Land Rights		0.00	0.00
61	(361) Structures and Improvements	•	15,880.70	0.00
62	(362) Station Equipment		151,641.07	0.00
63	(363) Storage Battery Equipment		0.00	0.00
64	(364) Poles, Towers, and Fixtures		10,079.51	0.00
65	(365) Overhead Conductors and Devices		6,675.89	0.00
66	(366) Underground Conduit		46.37	0.00
67	(367) Underground Conductors and Devices		637.37	0.00
68	(368) Line Transformers		896.72	0.00
69	(369) Services		127.36	0.00
70	(370) Meters		28.71	0.00
71	(371) Installations on Customer Premises	1-41-v-	0.00	0.00
72	(372) Leased Property on Customer Premises		0.00	0.00
73	(373) Street Lighting and Signal Systems		0.00	0.00
74	(374) Asset Retirement Costs for Distribution Plant		· · · · · · · · · · · · · · · · · · ·	
75	TOTAL Distribution Plant (Enter Total of lines 6		186,013.70	0.00
76	5. GENERAL PLA			
77	(389) Land and Land Rights	. 1 4	0.00	0.00
78	(390) Structures and Improvements	<del></del>	0.00	
79	(391) Office Furniture and Equipment		0.00	0.00
80	(392) Transportation Equipment	1994 de 421 de 421	0.00	0.00
81	(393) Stores Equipment		0.00	0.00
82	(394) Tools, Shop and Garage Equipment		0.00	0.00
83	(395) Laboratory Equipment		0.00	0.00
	<u></u>		0.00	
84			7,501.37	11,282.33
85	I \		7,301.37	
86	(398) Miscellaneous Equipment SUBTOTAL (Enter Total of lines 77 thru 86)		7,501.37	11,282.33
87			7,501.37	
88	(399) Other Tangible Property (399.1) Asset Retirement Costs for General Plant		0.00	<del></del>
89		00 97 thm; 90\	7,501.37	11 202 22
90	TOTAL General Plant (Enter Total of line			11,282.33
91	TOTAL (Accounts 101 and 106	J)	466,461,115.69	
92	(102) Electric Plant Purchased		0.00	
93	(Less) (102) Electric Plant Sold		0.00	<del></del>
94	(103) Experimental Plant Unclassified		0.00	
95	TOTAL Electric Plant in Service		466,461,115.69	7,672,835.52

Name of Respondent This Report Is: Date of Report Year of Report (1) X An Original (Mo, Da, Yr) Avista Corp. A Resubmission April 30, 2004 December 31, 2003 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) Balance at Retirements Adjustments Transfers End of Year Line (d) (e) (f) (g) No. 0.00 (346) 43 0.00 (347) 44 0.00 0.00 0.00 0.00 45 242,207.77 0.00 (882,227.51)409,534,041.10 46 47 883,384.46 (350) 48 459,747.03 (352) 49 16,022,712.27 (353) 50 16,012,151.38 (354) 51 7,171,154.23 (355) 52 15,744,524.85 (356) 53 0.00 (357)54 0.00 (358)55 367,476.22 (359)56 0.00 57 0.00 0.00 0.00 56,661,150.44 58 59 0.00 (360) 60 15,880.70 (361) 61 151,641.07 (362) 62 0.00 (363)63 10,079.51 (364)64 6,675.89 (365)65 46.37 (366)66 637.37 (367)67 896.72 (368)68 127.36 (369) 69 28.71 (370) 70 0.00 (371) 71 0.00 (372) 72 0.00 (373) 73 0.00 (374) 74 0.00 0.00 0.00 186,013.70 75 76 0.00 (389) 77 0.00 (390) 78 0.00 (391) 79 0.00 (392) 80 0.00 (393) 81 0.00 (394) 82 0.00 (395) 83 0.00 (396) 84 (11,285.57)7,498.13 (397)85 0.00 86 0.00 0.00 (11,285.57) 7,498.13 87 0.00 (399)88 0.00 (399.1)89 0.00 0.00 (11,285.57)7,498.13 90 242,207.77 0.00 (893,513.08) 472,998,230.36 91 0.00 (102) 92 0.00 93 0.00 (103)94 242,207.77 0.00 472,998,230.36 (893,513.08)

State of Montana

State of Montana

				Butte of filomana
Name of Respondent	This Repor	t Is:	Date of Report	Year of Report
	(1) X	An Original	(Mo, Da, Yr)	
Avista Corporation	(2)	A Resubmission	April 30, 2004	Dec. 31, 2003
Fi	ECTRIC OPERATING	REVENUES (A	count 400)	

- 1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

3. If previous year (columns (c), (e), and (g), are not derived from previously reported figures, explain any inconsistencies in a footnote.

	1 1 1111	OPERATING R	EVENUES
Line	Title of Account	Amount for	Amount for
No.		Year	Previous Year
	(a)	(b)	(c)
1	Sales of Electricity		
2	(440) Residential Sales	4,883	6,572
3	(442) Commercial and Industrial Sales (3)		
4	Small (or Commercial)	1,832	2,038
5	Large (or Industrial)		
6	(444) Public Street and Highway Lighting		
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	5,688	6,470
10	TOTAL Sales to Ultimate Consumers	12,403 (1)	15,080
11	(447) Sales for Resale	3,370,503	1,303,825
12	TOTAL Sales of Electricity	3,382,906	1,318,905
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Provision for Refunds	3,382,906	1,318,905
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues		
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	47,277	69,501
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	1,117,950	1,263,016
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	1,165,227	1,332,517
27	TOTAL Electric Operating Revenues	\$4,548,133	\$2,651,422

				State of Montana			
Name of Respondent	This Repo	rt Is:	Date of Report	Year of Report			
	(1) X	An Original	(Mo, Da, Yr)				
Avista Corporation	(2)	A Resubmission	April 30, 2004	Dec. 31, 2003			
ELECTRIC OPERATING REVENUES (Account 400) (Continued)							
Commercial and Industrial S     be classified according to the bas		•	-	Changes During Year, for			

- or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
- or decreases.
- 6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.
- 7. Include unmetered sales. Provide details of such sales in a foonote.

MEGAWATT HOURS SO	AVG. NO. OF CUSTOMERS PER MONTH			
	Amount for		Number for	1 1
Amount for Year	Previous Year	Number for Year	Previous Year	Line
(d)	(e)	(f)	(g)	No.
				1
109	142	9	11	2
				3
28	31	1	1	4
				5
				6
				7
				8
84	96	7	7	9
221 (2)	269	17	19	10
79,062	64,753	6	4	11
79,283	65,022	23	23	12
				13
79,283	65,022	23	23	14

(1) Includes \$(0) of unbilled rever
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- (2) Includes 0 MWH relating to unbilled revenues.
- (3) Segregation of Commerical and Industrial made on basis of utilization of energy and not on size of account.

Nam	e of Respondent	This f			Date of Report	Year of Report
		(1)	X	An Original		
ļ	Avista Corp.	(2)	П	A Resubmission	April 30, 2004	December 31, 2003
İ	7. Viola 55/p.		ш	7.1100000111001011	, piii 60, 2004	01, 2000
	ELECTRIC OPE	RATIO	ON.	AND MAINTENANCE	EXPENSES	
ĺ						
	If the amount for previous year is not de	rived 1	from	previously reported figure	s, explain in footnotes.	
Line					<u> </u>	1
No.	Account				Amount for Current Year	Amount for Prior Year
	(a)				(b)	(c)
1	(1) POWER PRODUCT		EXF	PENSES		
2	A. Steam Power General	ion				
3	Operation				50.500	
5	(500) Operation Supervision and Engineering (501) Fuel				58,596	113,175
6	(502) Steam Expenses		-		10,959,960 1,050,888	9,276,929 410,316
7	(503) Steam from Other Sources			<del>~,</del>	4,329	2,878
8	(Less) (504) Steam Transferred-Cr.			THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE P	- 1,520	
9	(505) Electric Expenses			***************************************	51,895	43,146
10	(506) Miscellaneous Steam Power Expenses				1,137,676	2,581,593
11	(507) Rents				15,952	51,624
12	TOTAL Operation (Enter Total of Lines 4 thru	11)			13,279,294	12,479,661
	Maintenance (510) Maintenance Supervision and Engineering				227,825	170,192
	(511) Maintenance of Structures				365,816	304,675
	(512) Maintenance of Boiler Plant			<del></del>	2,694,708	2,127,583
	(513) Maintenance of Electric Plant				744,792	585,659
18	(514) Maintenance of Miscellaneous Steam Plant				426,457	275,240
19	TOTAL Maintenance (Enter Total of Lines 14				4,459,598	3,463,349
20	TOTAL Power Production Expenses-Steam P		Ente	Total of lines 12 and 19)	17,738,893	15,943,009
21	B. Nuclear Power Generat	ion				
	Operation (517) Operation Supervision and Engineering					
	(518) Fuel	-			•	-
	(519) Coolants and Water					-
	(520) Steam Expenses			•	-	-
	(521) Steam from Other Sources				-	-
	(Less) (522) Steam Transferred-Cr.				-	
29	(523) Electric Expenses				-	-
	(524) Miscellaneous Nuclear Power Expenses (525) Rents				<u> </u>	-
32	TOTAL Operation (Enter Total of liens 23 thr	11 311			-	<u> </u>
	Maintenance	u 01)		<del>-</del>		-
	(528) Maintenance Supervision and Engineering				-	-
35	(529) Maintenance of Structures				-	-
	(530) Maintenance of Reactor Plant Equipment				-	-
	(531) Maintenance of Electric Plant					-
38 39	(532) Maintenance of Miscellaneous Nuclear Plan TOTAL Maintenance (Enter Total of lines 34		0)		-	·
40	TOTAL Power Production Expenses-Nuclear			er total of lines 32 and 30)	•	-
41	C. Hydraulic Power Generat		(LIII	er total of lifes 32 and 39)	-	-
	Operation					
	(535) Operation Supervision and Engineering				162,209	82,509
	(536) Water for Power		-		857,399	676,861
	(537) Hydraulic Expenses				739,349	344,833
	(538) Electric Expenses	<b>⊏</b> v.~	000		753,785	699,041
	(539) Miscellaneous Hydraulic Power Generation (540) Rents	xpen	ses		45,387	51,458
49	TOTAL Operation (Enter Total of lines 43 thr	u 48)			2,558,129	1,854,702
- 1		/			2,000,120	.,55.,,.02
				-		
					I	i

Nam	e of Respondent		leport Is: X An Original	Date of Report	Year of Report
	Avista Corp.	(2)	A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC OPE	RATIO	ON AND MAINTENANCE	EXPENSES	L
Line No.	Account			Amount for Current Year	Amount for Prior Year
50	(a) C. Hydraulic Power Generation (	Continu	rod)	(b)	(c)
-	Maintenance	COMMIN	ied)		
52	(541) Maintenance Supervision and Engineering			38,195	13,524
	(542) Maintenance of Structures			157,802	51,141
54	(543) Maintenance of Reservoirs, Dams, and Wa	terways	3	453,746	13,244
55	(544) Maintenance of Electric Plant			772,919	540,767
56	(545) Maintenance of Miscellaneous Hydraulic Pl			63,166	9,232
57	TOTAL Maintenance (Enter Total of lines 52 t			1,485,828	627,909
58	TOTAL Power Production Expenses-Hydraulic		(Enter total of lines 49 and 57	4,043,957	2,482,611
59	D. Other Power Genera	tion			
	Operation (5.10) Operation and Facility and Facility (1.10)				
	(546) Operation Supervision and Engineering			•	
	(547) Fuel (548) Generation Expenses			•	•
	(549) Miscellaneous Other Power Generation Exp	oneoc	7. "21/11"	<u> </u>	
	(550) Rents	enses		<u> </u>	155
66	TOTAL Operation (Enter Total of lines 61 thru	65)			155
	Maintenance	00)			133
	(551) Maintenance Supervision and Engineering			-	
	(552) Maintenance of Structures			•	-
	(553) Maintenance of Generating and Electric Pla	nt		-	*
	(554) Maintenance of Miscellaneous Other Power		ation Plant	(53)	186
72	TOTAL Maintenance (Enter Total of lines 68 t			(53)	
73	TOTAL Power Production Expenses-Other Po	ver (En	iter Total of lines 66 and 72)	(53)	341
74	E. Other Power Supply Exp			· ·	-
	(555) Purchased Power			15,081,107	5,436,777
	(556) System Control and Load Dispatching				-
	(557) Other Expenses			-	-
78	TOTAL Other Power Supply Expenses (Enter			15,081,107	5,436,777
79	TOTAL Power Production Expenses (Enter To			36,863,904	23,862,738
80	2. TRANSMISSION	EXPE	NSES		
81	Operation				
	(560) Operation Supervision and Engineering			7,855	31,762
	(561) Load Dispatching			31,887	34,101
	(562) Station Expenses			7,009	14,495
	(563) Overhead Line Expenses (564) Underground Line Expenses			19,744	27,251
	(565) Transmission of Electricity by Others			225,975	192,064
	(566) Miscellaneous Transmission Expenses	-		220,970	192,064
	(567) Rents			79,792	72,225
90	TOTAL Operation (Enter Total of lines 82 thru	89)		372,262	371,898
	Maintenance	-		072,202	071,000
	(568) Maintenance Supervision and Engineering			5,896	5,210
	(569) Maintenance of Structures			244	11,700
94	(570) Maintenance of Station Equipment	~~~		78,256	114,942
	(571) Maintenance of Overhead Lines			77,853	22,911
	(572) Maintenance of Underground Lines			•	
	(573) Maintenance of Miscellaneous Transmission			-	
98	TOTAL Maintenance (Enter Total of lines 92 to			162,250	154,762
99	TOTAL Transmission Expenses (Enter Total of			534,512	526,660
100	3. DISTRIBUTION	EXPE	NSES		
	Operation				
102	(580) Operation Supervision and Engineering				-
				• • • • • • • • • • • • • • • • • • • •	

Nam	e of Respondent	This (1)	Repo	ort Is: An Original	Date of Report	Year of Report
	Avista Corp.	(2)		A Resubmission	April 30, 2004	December 31, 2003
1:	ELECTRIC OPE	RAT	ION	AND MAINTENANCE	EXPENSES	
Line No.	Account				Amount for Current Year	
103	(a) 3. DISTRIBUTION EXPE	NISI	ES (	Continued)	(b)	(c)
	(581) Load Dispatching	.140	<u> </u>	Oontinued)		<u>.</u>
	(582) Station Expenses			7.184	697	230
	(583) Overhead Line Expenses				•	
	(584) Underground Line Expenses				<u>-</u>	•
	(585) Street Lighting and Signal System Expense	s			•	-
	(586) Meter Expenses (587) Customer Installations Expenses				•	-
	(588) Miscellaneous Distribution Expenses			<del></del>	113	-
	(589) Rents				100	
113	TOTAL Operation (Enter Total of lines 102 the	u 11:	2)		910	230
	Maintenance		_,		0.10	200
	(590) Maintenance Supervision and Engineering			·····	438	
	(591) Maintenance of Structures				·	89
	(592) Maintenance of Station Equipment				1,319	600
	(593) Maintenance of Overhead Lines			P+#114	412	-
	(594) Maintenance of Underground Lines				-	
	(595) Maintenance of Line Transformers (596) Maintenance of Street Lighting and Signal S	` <del>.</del>			<del>-</del>	·
	(597) Maintenance of Street Lighting and Signal S	yste	ms			-
	(598) Maintenance of Miscellaneous Distribution I	Plant			<u> </u>	
124	TOTAL Maintenance (Enter Total of lines 115				2,168	690
125	TOTAL Distribution Expenses (Enter Total of			and 124)	3,078	920
126	4. CUSTOMER ACCOU					
	Operation				· · · · · · · · · · · · · · · · · · ·	
128	(901) Supervision				-	
129	(902) Meter Reading Expenses				-	•
	903) Customer Records and Collection Expenses	3		· · · · · · · · · · · · · · · · · · ·	•	<u>-</u>
	(904) Uncollectible Accounts			*****	-	-
133	(905) Miscellaneous Customer Accounts Expense		of lin	100 Ab 100\	-	·
134	TOTAL Customer Accounts Expenses (Enter 5. CUSTOMER SERVICE AND INFO				-	-
	Operation	ואורוי	Anc	JNAL EXPENSES		
	907) Supervision				_	
	908) Customer Assistance Expenses				<u> </u>	-
	909) Informational and Instructional Expenses				7,118	29,962
	910) Miscellaneous Customer Service and Inform	ation	nal Ex	rpenses		
140	TOTAL Cust. Service and Informational Expen	ses	(Ente	r Total of lines 136 thru 13	7,118	29,962
141	6. SALES EXPE	NS	ES			
	Operation					
	911) Supervision				-	-
	912) Demonstrating and Selling Expenses			· · · · · · · · · · · · · · · · · · ·	•	-
	913) Advertising Expenses 916) Miscellaneous Sales Expenses				-	-
147	TOTAL Sales Expenses (Enter Total of lines 1	43 th	ru 14	16)	-	•
148	7. ADMINISTRATIVE AND GE					<u> </u>
	Operation	· 41	1/76	LAI LINULU	1	
	920) Administrative and General Salaries		****	···········	-	_
	921) Office Supplies and Expenses			····	75	-
152 (	Less) (922) Administrative expenses Transferred	Crec	dit	· · · · · · · · · · · · · · · · · · ·		-
				***		

Nam	e of Respondent	This Report Is: (1) X An Original	Date of Report	Year of Report
	Avista Corp.	April 30, 2004	December 31, 2003	
	ELECTRIC OPE	RATION AND MAINTENAN	ICE EXPENSES	
Line				
No.	Account		Amount for Current Year	Amount for Prior Year
	(a)		(b)	(c)
153	7. ADMINISTRATIVE AND GENERA			
154	(923) Outside Services Employed	· · · · · · · · · · · · · · · · · · ·		-
155	(924) Property Insurance		290,664	260,236
156	(925) Injuries and Damages		6,687	10,213
157	(926) Employee Pensions and Benefits		381	•
	(927) Franchise Requirements			•
	(928) Regulatory Commission Expenses		775,588	947,154
	(Less) (929) Duplicate Charges-Cr.		-	•
	(930.1) General Advertising Expenses		-	•
	(930.2) Miscellaneous General Expenses		1,531	-
	(931) Rents			-
164	TOTAL Operation (Enter Total of lines 150 th	ru 163)	1,074,925	1,217,602
	Maintenance			
	(935) Maintenance of General Plant		10,997	8,491
167	TOTAL Administrative and General Expenses			1,226,093
168	TOTAL Electric Operation and Maintenance E	xpenses (Enter Total of lines	38,494,534	25,646,374
	79,99,125,133,140,147,and 167)		<u> </u>	

## NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

- The data on number of employees should be reporte construction employees in a footnote. for the payroll period ending nearest to October 31, or any 3. The number of employees assignable to the electric payroll period ending 60 days before or after October 31. department from joint functions of combination utilities may
- 2. If the respondent's payroll for the reporting period in- be determined by estimate, on the basis of employee equivacludes any special construction personnel, include suc lents. Show the estimated number of equivalent employees employees on line 3, and show the number of such specia attributed to the electric department from joint functions.

1 Payroll Period Ended (Date) December 31, 2002		
2 Total Regular Full-Time Employees	31	
3 Total Part-Time and Temporary Employees	4	
4 Allocation of General Employees	0	
5 Total Employees (See Note 1)	35	

				Not Directly Assigned	l to States
ne of Respondent	This I	Repor	t Is:	Date of Report	Year of Report
•	(1)	X	An Original	(Mo, Da, Yr)	P
Avista Corp	(2)	Ц	A Resubmission	April 30, 2004	Dec. 31, 2003
STATEMEN	T OI	FIN	COME FOR T	HE YEAR	
				-	ns concerning unsettled rate
			=	•	•
					•
		_		·	
	(c) an	u (u)			-
	v Onei	ratino			
	-	_			
_					F-1
407.2.					ons concerning significant
4. Use page 122 for important notes regarding the st			aı		
ment of income or any account thereof.					
			(Ref.)		'AL
Account				Current Year	Previous Year
			1		
(a)		-	(b)	(c)	(d)
UTILITY OPERATING INCOME					
Operating Revenues (400)			300-301	\$72,075,587	\$41,982,801
Operating Expenses					
Operation Expenses (500-935)			320-325		
			320-325		
			336-338		
			336-338		
	nt and				
			<u> </u>		
		-			
Taxes Other Than Income Taxes (408.1)			262-263		
Income Taxes - Federal (409.1)			262-263		
- Other (409.1)			262-263		
	)		234,272-277		
Provision for Deferred Income Taxes (410.1)					<u>1                                     </u>
(Less) Provision for Deferred Income Taxes	-Cr. (	411.1			
(Less) Provision for Deferred Income Taxes Investment Tax Credit Adj Net (411.4)	`	411.1			
(Less) Provision for Deferred Income Taxes Investment Tax Credit Adj Net (411.4) (Less) Gains from Disp. of Utility Plant (411	`	411.1	234,272-277		
(Less) Provision for Deferred Income Taxes Investment Tax Credit Adj Net (411.4) (Less) Gains from Disp. of Utility Plant (411 Losses from Disp. of Utility Plant (411.7)	.6)		234,272-277		
(Less) Provision for Deferred Income Taxes Investment Tax Credit Adj Net (411.4) (Less) Gains from Disp. of Utility Plant (411 Losses from Disp. of Utility Plant (411.7) (Less) Gains from Disposition of Allowance	s (411		234,272-277		
(Less) Provision for Deferred Income Taxes Investment Tax Credit Adj Net (411.4) (Less) Gains from Disp. of Utility Plant (411 Losses from Disp. of Utility Plant (411.7)	s (411		234,272-277		
	STATEMEN  1. Report amounts for accounts 412 and 41 and Expenses from Utility Plant Leased to Other utility column (i,k,m,o) in a similar manner to a ut ment. Spread the amount(s) over lines 01 thm propriate. Include these amounts in columns totals.  2. Report amounts in account 414, Other Utilit Income, in the same manner as accounts 412 and413  3. Report data for lines 7, 9, and 10 for Natur panies using accounts 404.1, 404.2, 404.3, 407.2.  4. Use page 122 for important notes regarding ment of income or any account thereof.  Account  (a)  UTILITY OPERATING INCOME Operating Revenues (400) Operating Expenses Operation Expenses (500-935) Maintenance Expenses (500-935) Depreciation Expense (403) Amort. & Depl. of Utility Plant (404-405) Amort. of Utility Plant Acq. Adj. (406) Amort. of Property Losses, Unrecovered Plant Regulatory Study Costs (407) Amort. of Conversion Expenses (407) Regulatory Debits (407.3) (Less Regulatory Credits (407.4)	STATEMENT OF  1. Report amounts for accounts 412 and 413, Revand Expenses from Utility Plant Leased to Others, in an utility column (i,k,m,o) in a similar manner to a utility dement. Spread the amount(s) over lines 01 thru 20 a propriate. Include these amounts in columns (c) an totals.  2. Report amounts in account 414, Other Utility Oper Income, in the same manner as accounts 412 and413 above 3. Report data for lines 7, 9, and 10 for Natural Gaspanies using accounts 404.1, 404.2, 404.3, 407.1 407.2.  4. Use page 122 for important notes regarding the ment of income or any account thereof.  Account  (a)  UTILITY OPERATING INCOME  Operating Revenues (400)  Operating Expenses  Operation Expenses (500-935)  Maintenance Expenses (500-935)  Depreciation Expense (403)  Amort. & Depl. of Utility Plant (404-405)  Amort. of Utility Plant Acq. Adj. (406)  Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)  Amort. of Conversion Expenses (407)  Regulatory Debits (407.3)  (Less Regulatory Credits (407.4)	STATEMENT OF INC  1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.  2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and413 above.  3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.  4. Use page 122 for important notes regarding the statement of income or any account thereof.  Account  (a)  UTILITY OPERATING INCOME  Operating Revenues (400)  Operating Expenses  Operation Expenses (500-935)  Maintenance Expenses (500-935)  Depreciation Expense (403)  Amort. & Depl. of Utility Plant (404-405)  Amort. of Utility Plant Acq. Adj. (406)  Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)  Amort. of Conversion Expenses (407)  Regulatory Debits (407.3)  (Less Regulatory Credits (407.4)	STATEMENT OF INCOME FOR T  1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.  2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and413 above.  3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.  4. Use page 122 for important notes regarding the statement of income or any account thereof.  Account  Account  Page No.  (a)  (b)  UTILITY OPERATING INCOME  Operating Revenues (400)  Operating Expenses  Operation Expenses (500-935)  Maintenance Expenses (500-935)  Depreciation Expenses (500-935)  Amort. & Depl. of Utility Plant (404-405)  Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)  Amort. of Conversion Expenses (407)  Regulatory Debits (407.3)  (Less Regulatory Credits (407.4)	STATEMENT OF INCOME FOR THE YEAR  1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.  2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and413 above.  3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.  4. Use page 122 for important notes regarding the statement of income or any account thereof.  (Ref.)  Account  Account  (a)  (b)  (c)  UTILITY OPERATING INCOME  Operating Expenses  Operating Expenses  Operating Expenses (500-935)  Maintenance Expenses (500-935)  Amort. of Utility Plant (404-405)  Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)  Amort. of Conversion Expenses (407)  Regulatory Debits (407.3)  (Less Regulatory Credits (407.4)

Net Utility Operating Income (Enter Total of line 2 less 23) (Carry forward to page 117, line 25)

24

\$72,075,587

\$41,982,801

				Not Directly Assig	ned to States	
Name of Respondent	Th (1	is Report Is: ) X An Original		Date of Report (Mo, Da, Yr)	Year of Report	
Avista Corp	(2	A Resubmission	n	April 30, 2004	Dec. 31, 2003	
	S	TATEMENT OF IN	COME FOR THE Y	EAR		
applicable to this States tached at page 122.	osts incurred for power of the adjustments ma se accounts. Earing in the report to stooment of Income, such not 22 a consise explanation	or gas purde to balance  ckholders are es may be at-  of only those	had an effect on net incorand apportionments from Also give the approxim 9. Explain in a foodifferent from that reporte 10. If the columns ar utility departments, supp. 1 to 19, and report the in 122 or in a supplemental in the columns are utility departments.	n those used in the nate dollar effect of mote if the previous yed in prior reports. e insufficient for reports the appropriate according to the appropriate according to the blar formation in the blar	preceding year.  f such changes. year's figures are  orting additional count titles, lines	
TV POMPLO	YOU'Y YOU'Y	0.0.0.000				
ELECTRIC U	Previous Year	GAS UTII Current Year	Previous Year	OTHER U	TILITY Previous Year	   T := 0
(e)	(f)	(g)	(h)	(i)	(j)	Line No.
						1
\$71,795,949	\$41,287,857	\$279,638	\$694,944			2
		T				3
		ļ				4
						5
			1			
				ļ		6
						7
						7 8 9
						7 8
						7 8 9 10
						7 8 9 10
						7 8 9 10 11 11
						7 8 9 10 11 12 13
						7 8 9 10 11 12 13 14
						7 8 9 10 11 12 13 14 15
						7 8 9 10 11 12 13 14 15 16
						7 8 9 10 11 12 13 14 15 16
						7 8 9 10 11 12 13 14 15 16
						7 8 9 10 11 12 13 14 15 16

\$41,287,857

\$71,795,949

\$694,944

\$279,638

Not Directly Assigned To States Name of Respondent This Report Is: Date of Report Year of Report An Original (1) X (Mo, Da, Yr) Avista Corp. (2)A Resubmission April 30, 2004 December 31, 2003 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) 1. Report below the original cost of electric plant in service acestimated basis if necessary, and include the entries in column cording to the prescribed accounts. (c). Also to be included in column (c) are entries for reversals 2. In addition to Account 101, Electric Plant in Service (Clasof tentative distributions of prior year reported in column (b). sified), this page and the next include Accounts 102, Electric Plant Likewise, if the respondent has a significant amount of plant Purchased or Sold; Account 103, Experimental Electric Plant Unretirements which have not been classified to primary accounts Classified; and Account 106, Completed Construction Not Clasat the end of the year, include in column (d) a tentative distribsified - Electric. ution of such retirements on an estimated basis, with approp-3. Include in column (c) or (d), as appropriate, corrections of addriate contra entry to the account for accumulated depreciation itions and retirements for the current or preceding year. provision. Include also in column (d) reversals of tentative dis-4. Enclose in parentheses credit adjustments of plant accounts to tributions of prior year of unclassified retirements. Attach supindicate the negative effect of such accounts. plemental statement showing the account distributions of these 5. Classify Account106 according to prescribed accounts, on an tentative classifications in columns (c) and (d), including the Balance at Line Account Beginning of Year Additions No. (a) (b) (c) 1 1. INTANGIBLE PLANT  $\bar{2}$ (301)Organization 0.00 0.00 3 (302)Franchises and Consents 0.00 0.00 4 (303)Miscellaneous Intangible Plant 10,945,927.60 348,043.01 5 TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4) 10,945,927.60 348,043.01 2. PRODUCTION PLANT 6 7 A. Steam Production Plant 8 (310)Land and Land Rights 0.00 0.00 9 (311)Structures and Improvements 0.00 0.00  $\overline{10}$ (312)Boiler Plant Equipment 0.00 0.00 11 (313)Engines and Engine Driven Generators 0.00 0.00 12 (314)Turbogenerator Units 0.00 0.00 13 (315)Accessory Electric Equipment 0.00 0.00 14 (316)Misc. Power Plant Equipment 0.00 0.00 (317)15 Asset Retirement Costs for Steam Production 16 TOTAL Steam Production Plant (Enter Total of lines 8 thru 15) 0.00 0.00 17 B. Nuclear Production Plant 18 (320)Land and Land Rights 0.00 0.00 (321)19 Structures and Improvements 0.00 0.00 (322)Reactor Plant Equipment 20 0.00 0.00 (323)2.1 Turbogenerator Units 0.00 0.00 (324)Accessory Electric Equipment 22 0.00 0.00 23 (325)Misc. Power Plant Equipment 0.00 0.00 24 (326)Asset Retirement Costs for Nuclear Production 25 TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24) 0.00 0.00 26 C. Hydraulic Production Plant 27 (330)Land and Land Rights 0.00 0.00 28 (331)Structures and Improvements 0.00 0.00 29 (332)Reservoirs, Dams, and Waterways 0.00 0.00 30 (333)Water Wheels, Turbines, and Generators 0.00 0.00 31 (334)Accessory Electric Equipment 0.00 0.00 32 (335) Misc. Power Plant Equipment 0.00 0.00 33 (336)Roads, Railroads, and Bridges 0.00 0.00 (337)34 Asset Retirement Costs for Hydraulic Production 35 TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34) 0.00 0.00 36 D. Other Production Plant 37 (340)Land and Land Rights 0.00 0.00 38 (341)Structures and Improvements 0.00 0.00 39 (342)Fuel Holders, Products and Accessories 0.00 0.00 40 (343)Prime Movers 0.00 0.00

Generators

Accessory Electric Equipment

41

42

(344)

(345)

0.00

0.00

0.00

0.00

Not Directly Assigned To States Date of Report Year of Report Name of Respondent This Report Is: An Original (Mo, Da, Yr) X (1) December 31, 2003 April 30, 2004 A Resubmission Avista Corp. ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) reversals of the prior years tentative account distributions of umn (f) only the offset to the debits or credits distributed in these amounts. Careful observance of the above instructions column (f) to primary account classifications. 7. For Account 399, state the nature and use of plant included and the texts of Accounts 101 and 106 will avoid serious omisin the account and if substantial in amount submit a supplesions of the reported amount of respondent's plant actually mentary statement showing subaccount classification of such in service at end of year. plant conforming to the requirements of these pages. 6. Show in column (f) reclassifications or transfers within 8. For each amount comprising the reported balance and utility plant accounts. Include also in column (f) the additions changes in Account 102, state the property purchased or sold, or reductions of primary account classifications arising from name of vendor or purchaser, and date of transaction. If prodistribution of amounts initially recorded in Account 102. In posed journal entries have been filed with the Commission showing the clearance of Account 102, include in column (e) as required by the Uniform System of Accounts, give also the amounts with respect to accumulated provision for date of such filing. depreciation, acquistion adjustments, etc., and show in col-Balance at End of Year Line Retirements Adjustments Transfers No. (d) (e) (f) (g) 1 0.00 (301) 2 0.00 (302) 3 11,190,642.22 (303) 4 103,328.39 0.00 11,190,642.22 5 0.00 103,328.39 6 7 0.00 (310)8 0.00 (311) 9 0.00 (312) 10 0.00 (313) 11 0.00 (314) 12 0.00 (315) 13 0.00 (316) 14 15 0.00 (317)0.00 0.00 0.00 16 0.00 17 0.00 (320) 18 0.00 (321)19 20 0.00 (322) 0.00 (323) 21 22 0.00 (324) 0.00 (325) 23 0.00 (326) 24 0.00 25 0.00 0.00 0.00 26 0.00 27 (330)28 0.00 (331) 29 0.00 (332)0.00 (333)30 0.00 (334)31 32 0.00 (335)0.00 33 (336)34 0.00 (337)0.00 35 0.00 0.00 0.00 36 0.00 (340) 37 0.00 (341)38 39 0.00 (342)0.00 (343)40 0.00 (344) 41

0.00 (345)

42

Name of Respondent This Report Is: Date of Report Year of Report X An Original (Mo, Da, Yr) Avista Corp. A Resubmission April 30, 2004 December 31, 2003 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) Balance at Line Account Beginning of Year Additions No. (a) (b) (c) 43 (346)Misc. Power Plant Equipment 0.00 Asset Retirement Costs for Other Production 44 (347)45 TOTAL Other Production Plant (Enter Total of lines 37 thru 44) 0.00 0.00 46 TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45) 0.00 0.00 47 3. TRANSMISSION PLANT 48 (350)Land and Land Rights 0.00 0.00 49 (352)Structures and Improvements 0.00 0.00 50 (353)Station Equipment 0.00 1,800.00 51 (354)Towers and Fixtures 0.00 0.00 52 (355)Poles and Fixtures 0.00 0.00 53 (356)Overhead Conductors and Devices 0.00 0.00 54 (357)Underground Conduit 0.00 0.00 55 (358)Underground Conductors and Devices 0.00 0.00 56 (359)Roads and Trails 0.00 0.00 (359.1)57 Asset Retirement Costs for Transmission Plant TOTAL Transmission Plant (Enter Total of lines 48 thru 57) 58 0.00 1,800.00 4. DISTRIBUTION PLANT 59 60 (360)Land and Land Rights 0.00 0.00 61 (361)Structures and Improvements 0.00 0.00 62 (362)Station Equipment 0.00 0.00 63 (363)Storage Battery Equipment 0.00 0.00 64 (364)Poles, Towers, and Fixtures 0.00 0.00 65 (365)Overhead Conductors and Devices 0.00 0.00 66 (366)Underground Conduit 0.00 0.00 (367) 67 Underground Conductors and Devices 0.00 0.00 (368)68 Line Transformers 0.00 0.00 69 (369)Services 0.00 0.00 70 (370)Meters 0.00 0.00 71 (371)Installations on Customer Premises 0.00 0.00 72 (372)Leased Property on Customer Premises 0.00 0.00 73 (373)Street Lighting and Signal Systems 0.00 0.00 74 (374)Asset Retirement Costs for Distribution Plant 0.00 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 75 0.00 0.00 76 5. GENERAL PLANT 77 (389)Land and Land Rights 22,774.22 0.00 78 (390)Structures and Improvements 555,177.05 0.00 79 (391)Office Furniture and Equipment 100,504.63 45,897.79 80 (392)Transportation Equipment 3,796,118.67 (199,208.04)81 (393)Stores Equipment 47,103.71 0.00 (394)82 Tools, Shop and Garage Equipment 1,280,080.52 27,045.96 83 (395)Laboratory Equipment 2,270,529.25 83,325.98 84 (396)Power Operated Equipment 4,001,300.48 665,164.17 85 (397)Communication Equipment 13,686,347.66 1,519,464.27 Miscellaneous Equipment 86 (398)1,252.56 0.00 87 SUBTOTAL (Enter Total of lines 77 thru 86) 25,761,188.75 2,141,690.13 88 (399)Other Tangible Property 0.00 0.00 (399.1)89 Asset Retirement Costs for General Plant 90 TOTAL General Plant (Enter Total of lines 87 thru 89) 25,761,188.75 2,141,690.13 91 TOTAL (Accounts 101 and 106) 36,707,116.35 2,491,533.14 92 (102)Electric Plant Purchased 0.00 93 (Less) (102) Electric Plant Sold 0.00 94 (103)Experimental Plant Unclassified 0.00 95 TOTAL Electric Plant in Service 36,707,116.35 2,491,533.14

Not Directly Assigned To States

Not Directly Assigned To States Name of Respondent This Report Is: Date of Report Year of Report (1) X An Original (Mo, Da, Yr) Avista Corp. A Resubmission | April 30, 2004 December 31, 2003 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) Balance at Retirements Adjustments Transfers End of Year Line (d) (e) (f) No. (g) 0.00 (346) 43 0.00 (347) 44 0.00 0.00 0.00 0.00 45 0.00 0.00 0.00 0.00 46 47 0.00 (350) 48 0.00 (352) 49 0.00 1,800.00 (353) 50 51 0.00 (354) 0.00 (355) 52 0.00 (356) 53 0.00 (357) 54 0.00 (358)55 0.00 (359)56 0.00 (359.1)57 0.00 0.00 0.00 1,800.00 58 59 0.00 (360) 60 0.00 (361) 61 0.00 (362) 62 0.00 (363) 63 0.00 (364) 64 0.00 (365) 65 0.00 (366) 66 0.00 (367) 67 0.00 (368) 68 0.00 (369) 69 0.00 (370) 70 0.00 (371) 71 0.00 (372) 72 0.00 (373) 73 0.00 (374) 74 0.00 0.00 0.00 0.00 75 76 77 22,774.22 (389) 28,693.02 71,968.07 598,452.10 (390) 78 146,402.42 (391) 79 82,869.74 3,687,756.53 (392) 173,715.64 80 47,103.71 (393) 81 36,365.96 1,270,760.52 (394)82 8,679.86 2,345,175.37 (395)83 86,169.06 4,580,295.59 (396)84 38,579.36 255,348.92 15,422,581.49 (397)85 1,252.56 (398)86 281,357.00 0.00 501,032.63 28,122,554.51 87 0.00 88 0.00 (399.1) 89 281,357.00 0.00 501,032.63 28,122,554.51 90 384,685.39 0.00 501,032.63 39,314,996.73 91 0.00 (102) 92 0.00 93 0.00 (103) 94 384,685.39 0.00 501,032.63 39,314,996.73 95

Jame	e of Respondent	This R	enor	· Is·	Not Directly Assigned to Date of Report	Year of Report
	, or respondent		X	An Original	(Mo, Da, Yr)	Tour or resport
	Avista Corporation	(2) A Resubmissi		A Resubmission	April 30, 2004	Dec. 31, 2003
	ELECTRIC OPER	 	ic i	PEVENITES (A	ccount 400)	
	ELECTRIC OF E	XAIII	101	CE VENUES (A	ccount 400)	
he t	1. Report below operating revenues for each ant, and manufactured gas revenues in total.  2. Report number of customers, columns (f) a passis of meters, in addition to the number of custs; except that where separate meter read for billing purposes, one customer should be	and (g), f flat r dings a	on rate	customers means of each month.  3. If previous	of meters added. The a the average of twelve fi year (columns (c), (e) riously reported figures, of thote.	gures at the close , and (g), are not
					OPERATING	REVENUES
Line No.	Title of Account				Amount for Year	Amount for Previous Year
	(a)				(b)	(c)
1	Sales of Electricity					
2	(440) Residential Sales				w Maryank, maddistanciana da udantatan aran da Seda da marada	
3	(442) Commercial and Industrial Sales (3)					
4	Small (or Commercial)					
5	Large (or Industrial)					
6	(444) Public Street and Highway Lighting					
7	(445) Other Sales to Public Authorities					
8	(446) Sales to Railroads and Railways					
9	(448) Interdepartmental Sales					
10	TOTAL Sales to Ultimate Consumers					
11	(447) Sales for Resale					<u> </u>
12	TOTAL Sales of Electricity					
13	(Less) (449.1) Provision for Rate Refunds					
14	TOTAL Revenues Net of Provision for Ref	unds				
15	Other Operating Revenues					
	(450) Forfeited Discounts (451) Miscellaneous Service Revenues					
	(12.1) 1/11/2011 2012 2011 1100 1101					
18	(453) Sales of Water and Water Power					
19	(454) Rent from Electric Property					
20	(455) Interdepartmental Rents			<u> </u>	71 705 040	41 207 05
21	(456) Other Electric Revenues				71,795,949	41,287,85
22						+
23		н			+	<del>-</del>
24 25					1	-
	TOTAL Other Operating Povening	-			71,795,949	41 207 05
	TOTAL Other Operating Revenues				\$71,795,949	41,287,85 \$41,287,85
26 27	TOTAL Electric Operating Revenues					

Not Directly Assigned to States Name of Respondent This Report Is: Date of Report Year of Report An Original (Mo, Da, Yr) |X|Avista Corporation A Resubmission April 30, 2004 Dec. 31, 2003 ELECTRIC OPERATING REVENUES (Account 400) (Continued) 4. Commercial and Industrial Sales, Account 442, may 5. See page 108, Important Changes During Year, for be classified according to the basis of classification (Small important new territory added and important rate increases or Commercial, and Large or Industrial) regularly used by or decreases. the respondent if such basis of classification is not generally 6. For lines 2, 4, 5, and 6, see page 304 for amounts greater than 1000 Kw of demand. (See Account 442 of the relating to unbilled revenue by accounts. Uniform System of Accounts. Explain basis of classification 7. Include unmetered sales. Provide details of such sales in a footnote.) in a foonote. MEGAWATT HOURS SOLD AVG. NO. OF CUSTOMERS PER MONTH Amount for Number for Amount for Year Previous Year Number for Year Previous Year Line No. 1 2 3 4 5 6 7 8 9 10 11 12 13

Nam	ne of Respondent	This Re		Date of Report	Year of Report
		# X	An Original		
	Avieta Corp	<b>"</b> —	A Doouhmine!	April 20, 2004	December 21, 2000
	Avista Corp.	# 📙	A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC	OPER	ATION AND MAINTENAL	NCE EXPENSES	
	ELECTRIC	OI LID	ATTOM AND MAINTENAL	NOE EXI ENGES	
	If the amount for previous year is not deri	ed from	previously reported figures, e	xplain in footnotes.	
Line					
No.	Accoun	i		Amount for Current Year	Amount for Prior Year
1	(a) (1) POWER PRODUCT	ION EV	/DENCES	(b)	(c)
2	A. Steam Power Generatio		(FENSES		
	Operation A. Glean Tower deficiation	<u>'                                    </u>			
	(500) Operation Supervision and Engineering			-	-
5	(501) Fuel			-	-
	(502) Steam Expenses			-	-
	(503) Steam from Other Sources			-	-
	(Less) (504) Steam Transferred-Cr.			-	-
	(505) Electric Expenses (506) Miscellaneous Steam Power Expenses			-	-
	(507) Rents			-	-
12	TOTAL Operation (Enter Total of Lines 4 thru	1)			1
	Maintenance	• /	· · ·		<del>                                     </del>
	(510) Maintenance Supervision and Engineering			-	-
15	(511) Maintenance of Structures			-	-
	(512) Maintenance of Boiler Plant			-	-
	(513) Maintenance of Electric Plant			-	-
	(514) Maintenance of Miscellaneous Steam Plant			•	-
19	TOTAL Maintenance (Enter Total of Lines 14 t	nru 18)	-T. 1.4 (1) 40 (40)	-	-
20 21	TOTAL Power Production Expenses-Steam Pla B. Nuclear Power Generatio		r Total of lines 12 and 19)	-	-
	Operation B. Nuclear Fower Generation	<u> </u>			
	(517) Operation Supervision and Engineering				_
	(518) Fuel			-	-
25	(519) Coolants and Water			-	-
	(520) Steam Expenses			-	-
	(521) Steam from Other Sources			-	-
	(Less) (522) Steam Transferred-Cr.			•	<u>-</u>
	(523) Electric Expenses			-	-
	(524) Miscellaneous Nuclear Power Expenses (525) Rents			-	-
32	TOTAL Operation (Enter Total of liens 23 thru	31)			-
_	Maintenance				
34	(528) Maintenance Supervision and Engineering			-	-
35	(529) Maintenance of Structures			+	-
	(530) Maintenance of Reactor Plant Equipment			-	-
$\overline{}$	(531) Maintenance of Electric Plant			-	-
	(532) Maintenance of Miscellaneous Nuclear Plant				<u> </u>
39 40	TOTAL Maintenance (Enter Total of lines 34 the TOTAL Power Production Expenses-Nuclear F		tor total of lines 20 and 201	<u>-</u>	-
41	C. Hydraulic Power Generation		ter total of lines 32 and 39)	-	-
	Operation Operation				
	(535) Operation Supervision and Engineering			-	-
44	(536) Water for Power			-	-
	(537) Hydraulic Expenses			-	-
46	(538) Electric Expenses			-	•
	(539) Miscellaneous Hydraulic Power Generation E	xpenses			-
_	(540) Rents	40)		-	•
49	TOTAL Operation (Enter Total of lines 43 thru	4 <b>୪</b> )		-	

N.L.	ne of Respondent	T	··· , , · · · · · · · · · · · · · · · ·		
INan	ie or Respondent	This Re	•	Date of Report	Year of Report
		# X	An Original		
l		_			
l	Avista Corp.	# 🔲	A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC	OPER	ATION AND MAINTENANCE	FXPFNSFS	
Line		<u> </u>		EXI EIIOEO	1
No.	Accoun			Amount for Current Year	Amount for Previous Year
'10.	·				
	(a)			( b)	(c)
50	C. Hydraulic Power Generation (Co	ntinuea	)		
	Maintenance				
52	(541) Maintenance Supervision and Engineering			-	-
	(542) Maintenance of Structures			-	-
54	(543) Maintenance of Reservoirs, Dams, and Wate	rways		-	-
55	(544) Maintenance of Electric Plant			<u> </u>	-
56	(545) Maintenance of Miscellaneous Hydraulic Plan	t		-	_
57	TOTAL Maintenance (Enter Total of lines 52 th			-	
58	TOTAL Power Production Expenses-Hydraulic I	ower (É	nter total of lines 49 and 57)	-	
59	D. Other Power Generation	01101 (E	ther total of lifes 45 and 57		
	Operation B. Strict Fewer Generation	-			
	(546) Operation Supervision and Engineering			•	· -
	(547) Fuel			•	-
63	(548) Generation Expenses			-	-
	(549) Miscellaneous Other Power Generation Expe	nses		-	-
65	(550) Rents			-	-
66	TOTAL Operation (Enter Total of lines 61 thru	5)		-	-
	Maintenance				
68	(551) Maintenance Supervision and Engineering				-
69	(552) Maintenance of Structures				-
	(553) Maintenance of Generating and Electric Plan			*	-
71	(554) Maintenance of Miscellaneous Other Power (	enerati	on Plant	-	·
72	TOTAL Maintenance (Enter Total of lines 68 th				
73	TOTAL Power Production Expenses-Other Pow	er (Ente	Total of lines 66 and 72)	<u> </u>	
74	E. Other Power Supply Expen	Ses	Total of lines so and 72)		<u> </u>
	(555) Purchased Power	303			
76	(556) System Control and Load Dispatching			•	<u> </u>
77	(557) Other Expenses				
78	TOTAL Other Power Supply Expenses (Enter T	atal of li	noo 75 th 77\	-	-
79	TOTAL Other Fower Supply Expenses (Enter Total Power Production Expenses (Enter Total	Jiai Oi II	100 /0 FO 70 170)	-	-
					-
80	2. TRANSMISSION	ZPEN	15ES		
	Operation Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of				
82	(560) Operation Supervision and Engineering		· · · · · · · · · · · · · · · · · · ·	<u>-</u>	-
	(561) Load Dispatching			-	-
	(562) Station Expenses			•	<u>-</u>
	(563) Overhead Line Expenses			-	•
	(564) Underground Line Expenses			-	-
	(565) Transmission of Electricity by Others			-	-
88	(566) Miscellaneous Transmission Expenses			-	-
	(567) Rents			-	-
90	TOTAL Operation (Enter Total of lines 82 thru 8	9)		•	-
	Maintenance				
92	(568) Maintenance Supervision and Engineering		-	-	-
93	(569) Maintenance of Structures			-	-
	(570) Maintenance of Station Equipment			-	-
	(571) Maintenance of Overhead Lines			-	_
	(572) Maintenance of Underground Lines			-	
	(573) Maintenance of Miscellaneous Transmission	Plant		-	-
98	TOTAL Maintenance (Enter Total of lines 92 thr			-	-
99	TOTAL Transmission Expenses (Enter Total of		and 98)	-	<u> </u>
	3. DISTRIBUTION	TVDC N	ICEC	-	<del>-</del>
100		-VLFI	NOEO		-
	Operation (500) Operation				
ロコロン	(580) Operation Supervision and Engineering				1

Nam	e of Respondent	This Report Is: # X An Original	Date of Report	Year of Report
	Avista Corp.	# A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC	OPERATION AND MAINTENAN	ICE EXPENSES	
Line No.	Accoun (a)		Amount for Current Year	Amount for Prior Year
103	3. DISTRIBUTION EXPE			
	(581) Load Dispatching			-
	(582) Station Expenses (583) Overhead Line Expenses		-	-
	(584) Underground Line Expenses		-	-
108	(585) Street Lighting and Signal System Expenses		-	-
109	(586) Meter Expenses			-
	(587) Customer Installations Expenses		-	-
	(588) Miscellaneous Distribution Expenses		-	-
112	(589) Rents	440)	-	-
114	TOTAL Operation (Enter Total of lines 102 thru Maintenance	112)	-	-
115	(590) Maintenance Supervision and Engineering			
116	(591) Maintenance of Structures			-
	(592) Maintenance of Station Equipment		-	•
	(593) Maintenance of Overhead Lines		-	-
119	(594) Maintenance of Underground Lines		-	-
	(595) Maintenance of Line Transformers		-	-
121	(596) Maintenance of Street Lighting and Signal Sy	stems		-
	(597) Maintenance of Meters (598) Maintenance of Miscellaneous Distribution P	-	-	
124	TOTAL Maintenance (Enter Total of lines 115 ti		-	
125	TOTAL Maintenance (Enter Total of lines 113 to TOTAL Distribution Expenses (Enter Total of lines 113 to TOTAL Distribution Expenses)		•	•
126	4. CUSTOMER ACCOUNT			-
	Operation 4. GOOT OWEIT ACCOUNT	TO EXI ENGES		
	(901) Supervision			
	(902) Meter Reading Expenses			-
130	(903) Customer Records and Collection Expenses		-	-
	(904) Uncollectible Accounts		-	-
	(905) Miscellaneous Customer Accounts Expenses		-	-
133	TOTAL Customer Accounts Expenses (Enter T		-	-
134	5. CUSTOMER SERVICE AND INFO	RMATIONAL EXPENSES		
	Operation (907) Supervision			
	(908) Customer Assistance Expenses		-	†
	(909) Informational and Instructional Expenses	****	•	-
139	(910) Miscellaneous Customer Service and Informa	ational Expenses	-	-
140	TOTAL Cust. Service and Informational Expens	es (Enter Total of lines 136 thru 139)	-	-
141	6. SALES EXPE	NSES		
	Operation			
143	(911) Supervision		-	-
	(912) Demonstrating and Selling Expenses		-	-
	(913) Advertising Expenses		<u> </u>	•
_	(916) Miscellaneous Sales Expenses	O 41 4 40)		-
147	TOTAL Sales Expenses (Enter Total of lines 14		-	•
148	7. ADMINISTRATIVE AND GE	NEHAL EXPENSES		
	Operation (920) Administrative and General Salaries	44,		
	(921) Office Supplies and Expenses	<u> </u>	•	-
	(Less) (922) Administrative expenses Transferred-	Credit	•	
UL	(Leady (OZZ) Administrative expenses Transferred-	JI GUIL	<u> </u>	-

Nam	e of Respondent	This Report Is: # X An Original	Date of Report	Year of Report
	Avista Corp.	# A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC	<b>OPERATION AND MAINTE</b>	NANCE EXPENSES	
Line			1	
No.	Accour	ıt	Amount for Current Year	Amount for Prior Year
	(a)		( b)	(c)
153	7. ADMINISTRATIVE AND GENERA	L EXPENSES (Continued)		
	(923) Outside Services Employed		-	-
	(924) Property Insurance	-		
	(925) Injuries and Damages	-	-	
	(926) Employee Pensions and Benefits		<u>-</u>	-
	(927) Franchise Requirements		-	-
	(928) Regulatory Commission Expenses		-	57,296.14
	(Less) (929) Duplicate Charges-Cr.		-	-
	(930.1) General Advertising Expenses		-	-
	(930.2) Miscellaneous General Expenses		-	-
	(931) Rents		-	-
164		163)	-	57,296.14
	Maintenance			
	(935) Maintenance of General Plant	/F · F · / · / · · · · · · · · · · · · ·	•	
167	TOTAL Administrative and General Expenses		-	57,296.14
168	TOTAL Electric Operation and Maintenance Ex	penses (Enter Total of lines	•	57,296.14
	79,99,125,133,140,147,and 167)			

## NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES 1. The data on number of employees should be reporter construction employees in a footnote. for the payroll period ending nearest to October 31, or any 3. The number of employees assignable to the electric payroll period ending 60 days before or after October 31. department from joint functions of combination utilities may 2. If the respondent's payroll for the reporting period in- be determined by estimate, on the basis of employee equivacludes any special construction personnel, include such lents. Show the estimated number of equivalent employees employees on line 3, and show the number of such special attributed to the electric department from joint functions. 1 Payroll Period Ended (Date) December 31, 2002 2 Total Regular Full-Time Employees 0 3 Total Part-Time and Temporary Employees 0 4 Allocation of General Employees 0 5 Total Employees (See Note 1)

				State of Oregon
Name of Respondent	This Repor	t Is:	Date of Report	Year of Report
	(1) X	An Original	(Mo, Da, Yr)	
Avista Corp	(2)	A Resubmission	April 30, 2004	December 31, 2003
STAT	EMENT OF INC	OME FOR THE	YEAR	
<ol> <li>Report amounts for accounts 412 and Expenses from Utility Plant Leased utility column (i,k,m,o) in a similar mannment. Spread the amount(s) over lines propriate. Include these amounts in cototals.</li> <li>Report amounts in account 414, Oth Income, in the same manner as accounts 415.</li> <li>Report data for lines 7, 9, and 10 panies using accounts 404.1, 404.2,</li> </ol>	to Others, in another er to a utility depart- s 01 thru 20 as ap- olumns (c) and (d) her Utility Operating 2 and 413 above. for Natural Gas com-	of cus util yes ting tion	a material amount may stomers or which may lity with respect to power ar affected the gross re- gency relates and the ta n of the major factors who	nations concerning unsettled rate ingency exists such that refunds reced to be made to the utility's result in a material refund to the ror gas purchases. State for each remuse or costs to which the concerning effects together with an explanich affect the rights of the utility ecover amounts paid with respect

4. Use page 122 for important notes regarding the statement of income or any account thereof.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

<u> </u>	ment of income or any account thereof.			
		(Ref.)	TOTA	\L
Line	Account	Page	Current Year	Previous Year
No.		No.		
	(a)	(b)	(c)	(d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400) Note (1)	300-301	\$68,218,847	\$71,530,615
3	Operating Expenses			
4	Operation Expenses (401)	320-325		
5	Maintenance Expenses (402)	320-325		
6	Depreciation Expense (403)	336-338		
7	Amort. & Depl. of Utility Plant (404-405)	336-338		
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			_
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	262-263		
12	Income Taxes - Federal (409.1)	262-263		
13	- Other (409.1)	262-263		
14	Provision for Deferred Income Taxes (410.1)	234,272-277		
15	(Less) Provision for Deferred Income Taxes - Cr. (411)	234,272-277		
16	Investment Tax Credit Adj Net (411.4)	<b>2</b> 66		
17	(Less) Gains from Disp. of Utility Plant (411.7)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses			
	(Enter Total of lines 4 thru 18)			
20	Net Utility Operating Income (Enter Total of		\$68,218,847	\$71,530,615
	line 2 less 19) (Carry forward to page 117, line 21)			

Note: (1) Information other than operating revenue not available by state.

State of Oregon

Name of Respondent	l <del></del>	Date of Report (Mo, Da, Yr)	Year of Report				
Avista Corp	(2) A Resubmission	April 30, 2004	December 31, 2003				
	STATEMENT OF INCOME FOR THE YEAR						

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

- 7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.
- 8. Enter on page 122 a consise explanation of only those changes in accounting methods made during the year which

had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

- 9. Explain in a foonote if the previous year's figures are different from that reported in prior reports.
- 10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC	ELECTRIC UTILITY		ITY	OTHER U	TILITY	
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Line No.
(e)	(f)	(g)	(h)	(i)	(j)	
						1
		\$68,218,847	\$71,530,615		og stodddol y mae'r raedi ddd hedd ei y 160 L y 1555	2
						3
						4
				· <del></del> · · ·		5
						6
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						16
						17
						18
					,	1
						19
		\$68,218,847	\$71,530,615			20
		Ψου, <b>Σ</b> 10,0 τ /	Ψ/1,550,015			

						State of Oregon
	of Respondent		Repo:		Date of Report	Year of Report
4		(1)	X	An Original	(Mo, Da, Yr)	
	Avista Corp.	(2)		A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC PLANT II	V SER	VIC	F (Accounts 101	102 103 106)	
1.	Report below the original cost of electric plant in service ac-	· · · ·	110		necessary, and include the entric	es in column
	to the prescribed accounts.				cluded in column (c) are entries	
ı	In addition to Account 101, Electric Plant in Service (Clas-				butions of prior year reported in	
	this page and the next include Accounts 102, Electric Plant sed or Sold; Account 103, Experimental Electric Plant Un-				espondent has a significant amou h have not been classified to prin	=
	ed; and Account 106, Completed Construction Not Clas-				year, include in column (d) a ten	-
sified -					rements on an estimated basis, w	
	Include in column (c) or (d), as appropriate, corrections of add-			riate contra entry	to the account for accumulated	depreciation
1	nd retirements for the current or preceding year.			-	e also in column (d) reversals of	
	Enclose in parentheses credit adjustments of plant accounts to the negative effect of such accounts.			_	r year of unclassified retirements ent showing the account distribu	-
1	Classify Account106 according to prescribed accounts, on an			_	ations in columns (c) and (d), in	
					Balance at	
Line	Account				Beginning of Year	Additions
No.	(a)				(b)	(c)
1	1. INTANGIBLE PLAN	T		777.0		· · · · · · · · · · · · · · · · · · ·
2	(301) Organization				0.00	)
3	(302) Franchises and Consents			<del></del>	0.00	
4	(303) Miscellaneous Intangible Plant				0.00	
5	TOTAL Intangible Plant (Enter Total of lines 2,	3, and	4)		0.00	
6	2. PRODUCTION PLAN					<u> </u>
7	A. Steam Production Plant					
8	(310) Land and Land Rights			<del>.</del>	0.00	)
9	(311) Structures and Improvements				0.00	
10	(312) Boiler Plant Equipment				0.00	
11	(313) Engines and Engine Driven Generators				0.00	
12	(314) Turbogenerator Units				0.00	
13	(315) Accessory Electric Equipment				0.00	)
14	(316) Misc. Power Plant Equipment				0.00	
15	(317) Asset Retirement Costs for Steam Production					
16	TOTAL Steam Production Plant (Enter Total of	lines 8	thru	(5)	0.00	0.00
17	B. Nuclear Production Plant			A		
	(320) Land and Land Rights				0.00	
	(321) Structures and Improvements				0.00	
	(322) Reactor Plant Equipment				0.00	
21 22	(323) Turbogenerator Units (324) Accessory Electric Equipment				0.00	
	(325) Misc. Power Plant Equipment				0.00	
$\overline{}$	(326) Asset Retirement Costs for Nuclear Producti	On			0.00	
25	TOTAL Nuclear Production Plant (Enter Total o		18 th	n 24)	0.00	0.00
26	C. Hydraulic Production Plant		10 till	( D + )	- 0.00	0.00
	(330) Land and Land Rights			,	0.00	)
	(331) Structures and Improvements				0.00	
29	(332) Reservoirs, Dams, and Waterways			· · · · · · · · · · · · · · · · · · ·	0.00	
30	(333) Water Wheels, Turbines, and Generators	_			0.00	)
31	(334) Accessory Electric Equipment				0.00	
	(335) Misc. Power Plant Equipment				0.00	
$\overline{}$	(336) Roads, Railroads, and Bridges				0.00	
	(337) Asset Retirement Costs for Hydraulic Produc					
35	TOTAL Hydraulic Production Plant (Enter Total	of line	s 27 t	hru 34)	0.00	0.00
36	D. Other Production Plant					
	(340) Land and Land Rights			****	0.00	
	(341) Structures and Improvements				0.00	.,,
	(342) Fuel Holders, Products and Accessories				0.00	
	(343) Prime Movers				0.00	
41	(344) Generators				0.00	75 863 344 31

0.00

8,246,378.48

State of Oregon Date of Report Name of Respondent This Report Is: Year of Report (1) An Original (Mo, Da, Yr) A Resubmission April 30, 2004 Avista Corp. December 31, 2003 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) reversals of the prior years tentative account distributions of umn (f) only the offset to the debits or credits distributed in these amounts. Careful observance of the above instructions column (f) to primary account classifications. and the texts of Accounts 101 and 106 will avoid serious omis-7. For Account 399, state the nature and use of plant included in the account and if substantial in amount submit a supplesions of the reported amount of respondent's plant actually mentary statement showing subaccount classification of such in service at end of year. 6. Show in column (f) reclassifications or transfers within plant conforming to the requirements of these pages. utility plant accounts. Include also in column (f) the additions 8. For each amount comprising the reported balance and or reductions of primary account classifications arising from changes in Account 102, state the property purchased or sold, distribution of amounts initially recorded in Account 102. In name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for as required by the Uniform System of Accounts, give also depreciation, acquistion adjustments, etc., and show in coldate of such filing. Balance at Retirements Adjustments Transfers End of Year Line (d) (e) *(f)* (g) No. 1 2 0.00 (301)0.00 (302)3 1,205.20 (303) 4 0.00 1,205.20 5 0.00 0.00 6 7 0.00 (310) 8 0.00 (311) 9 0.00 (312)10 0.00 (313) 11 0.00 (314) 12 13 0.00 (315)0.00 (316) 14 0.00 (317) 15 0.00 0.00 0.00 0.00 16 17 0.00 (320) 18 0.00 (321)19 0.00 (322)20 0.00 (323)21 22 0.00 (324)23 0.00 (325)24 0.00 (326)0.00 0.00 0.00 0.00 25 26 27 0.00 (330)0.00 (331)28 0.00 (332)29 0.00 (333) 30 0.00 (334)31 0.00 32 (335)0.00 33 (336)0.00 (337)34

0.00

0.00

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0.00

75,863,344.31 (344)

8,246,378.48 (345)

7,157,486.77

12,605,456.32

0.00 (340)

(341)

(342)

(343)

35 36

37

38

39

40

41

Name of Respondent This Report Is: Date of Report Year of Report X An Original (Mo, Da, Yr) A Resubmission April 30, 2004 December 31, 2003 Avista Corp. (2) ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, 106) Balance at Line Account Beginning of Year Additions No. (b) (a) 43 (346)Misc. Power Plant Equipment 0.00 655,667.74 44 (347) Asset Retirement Costs for Other Production 0.00 104,528,333.62 TOTAL Other Production Plant (Enter Total of lines 37 thru 44) 45 TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 45) 0.00 104,528,333.62 46 3. TRANSMISSION PLANT 47 Land and Land Rights 17,554.41 42,747.57 48 (350)49 (352)Structures and Improvements 0.00 0.00 4,439,918.62 50 (353)Station Equipment 51 (354)Towers and Fixtures 0.00 Poles and Fixtures 993,471.79 (355)Overhead Conductors and Devices 291,386.39 53 (356)Underground Conduit 0.00 54 (357)0.00 Underground Conductors and Devices 55 (358)0.00 (359)Roads and Trails 56 57 (359.1)Asset Retirement Costs for Transmission Plant 1,302,412.59 4,482,666.19 58 TOTAL Transmission Plant (Enter Total of lines 48 thru 57) 4. DISTRIBUTION PLANT 59 60 (360)Land and Land Rights 0.00 Structures and Improvements 0.00 61 (361)Station Equipment 0.00 (362)62 Storage Battery Equipment 0.00 63 (363)0.00 Poles, Towers, and Fixtures (364)64 Overhead Conductors and Devices 0.00 (365)65 0.00 Underground Conduit 66 (366)0.00 Underground Conductors and Devices 67 (367)0.00 Line Transformers 68 (368)0.00 Services 69 (369)0.00 70 (370)Meters 0.00 71 (371)Installations on Customer Premises 0.00 72 (372)Leased Property on Customer Premises 0.00 73 (373)Street Lighting and Signal Systems 74 (374)Asset Retirement Costs for Distribution Plant 0.00 75 TOTAL Distribution Plant (Enter Total of lines 60 thru 74) 0.00 5. GENERAL PLANT 76 0.00 Land and Land Rights 77 (389)0.00 (390)Structures and Improvements 78 Office Furniture and Equipment 0.00 79 (391)0.00 (392)Transportation Equipment 80 0.00 81 (393)Stores Equipment Tools, Shop and Garage Equipment 0.00 82 (394)0.00(395)Laboratory Equipment 83 0.00 84 (396)Power Operated Equipment 0.00 124.19 85 (397)Communication Equipment Miscellaneous Equipment 0.00 86 (398)87 SUBTOTAL (Enter Total of lines 77 thru 86) 0.00 124.19 0.00 (399)Other Tangible Property 88 (399.1)Asset Retirement Costs for General Plant 89 0.00 124.19 90 TOTAL General Plant (Enter Total of lines 88 and 89) 1,302,412.59 109,012,329.20 91 TOTAL (Accounts 101 and 106) 0.00 92 (102)Electric Plant Purchased (102) Electric Plant Sold 0.00 93 (Less) Experimental Plant Unclassified 0.00 94 (103)1,302,412.59 TOTAL Electric Plant in Service 109,012,329.20

State of Oregon

State of Oregon Name of Respondent This Report Is: Date of Report Year of Report X An Original (Mo, Da, Yr) A Resubmission Avista Corp. April 30, 2004 December 31, 2003 ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued) Balance at Retirements Adjustments Transfers End of Year Line No. (d) (e) (f) (g) 655,667.74 (346) 43 0.00 (347) 44 0.00 104,528,333.62 0.00 0.00 45 0.00 0.00 0.00 104,528,333.62 46 47 60,301.98 (350)48 0.00 (352) 49 4,439,918.62 (353)50 0.00 (354)51 993,471.79 (355)52 291,386.39 (356) 53 0.00 (357)54 0.00 55 (358)56 0.00 (359)0.00 (359.1) 57 0.00 5,785,078.78 0.00 0.00 58 59 0.00 (360) 60 0.00 (361) 61 0.00 (362) 62 0.00 (363) 63 0.00 (364) 64 0.00 (365)65 0.00 (366) 66 67 0.00 (367) 0.00 (368) 68 0.00 (369) 69 0.00 (370) 70 71 0.00 (371) 0.00 (372) 72 0.00 73 (373)0.00 (374) 74 75 0.00 0.00 0.00 0.00 76 0.00 (389) 77 0.00 (390) 78 0.00 (391) 79 0.00 (392) 80 0.00 (393) 81 0.00 (394) 82 0.00 (395) 83 0.00 (396) 84 124.19 (397) 85 0.00 (398)86 0.00 0.00 0.00 124.19 87 0.00 (399) 88 89 0.00 (399.1) 0.00 0.00 0.00 124.19 90

0.00

0.00

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110,314,741.79

110,314,741.79

0.00

0.00

(102)

(103)

91

92

93

94

95

Nam	ne of Respondent	This	Rep	ort Is:	Date of Report	Year of Report
l van	ic of Hospondern	(1)	X	An Original	Date of Fieport	Total of ricport
	Avista Corp.	(2)		A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC OPE	L RAT	ION	AND MAINTENANCE	EXPENSES	
	If the amount for previous year is not de	erive	d from	previously reported figure	s, explain in footnotes.	
Line					<u> </u>	<u></u>
No.	i e				Amount for Current Year	Amount for Prior Year
L	(a)				(b)	(c)
1	(1) POWER PRODUCT		1 EX	PENSES		
3	A. Steam Power General Operation	tion				
4	(500) Operation Supervision and Engineering				39	
5	(501) Fuel				97	-
6	(502) Steam Expenses				-	
7	(503) Steam from Other Sources				-	<u> </u>
8	(Less) (504) Steam Transferred-Cr.				-	-
9	(505) Electric Expenses				-	<u>.</u>
10	(506) Miscellaneous Steam Power Expenses				•	-
11	(507) Rents TOTAL Operation (Enter Total of Lines 4 thru	111			136	-
13	Maintenance	1 1 1 )			130	-
14	(510) Maintenance Supervision and Engineering					-
15	(511) Maintenance of Structures				-	
16	(512) Maintenance of Boiler Plant		-	<del></del>	•	
17	(513) Maintenance of Electric Plant			************	-	-
18	(514) Maintenance of Miscellaneous Steam Plant				-	•
19	TOTAL Maintenance (Enter Total of Lines 14					-
20	TOTAL Power Production Expenses-Steam P		(Ente	er Total of lines 12 and 19)	136	-
21	B. Nuclear Power General	ion		<del> </del>		
22	Operation (517) Operation Supervision and Engineering					_
	(518) Fuel			<del></del>		-
	(519) Coolants and Water				-	
	(520) Steam Expenses				-	-
27	(521) Steam from Other Sources				-	•
	(Less) (522) Steam Transferred-Cr.				-	-
	(523) Electric Expenses				-	•
	(524) Miscellaneous Nuclear Power Expenses				•	-
	(525) Rents TOTAL Operation (Enter Total of liens 23 thi	01			•	-
32	Maintenance	u 31	<u>)                                    </u>			-
34	(528) Maintenance Supervision and Engineering					
	(529) Maintenance of Structures			****	-	-
	(530) Maintenance of Reactor Plant Equipment				-	_
	(531) Maintenance of Electric Plant				-	
	(532) Maintenance of Miscellaneous Nuclear Plan					•
39	TOTAL Maintenance (Enter Total of lines 34				•	-
40	TOTAL Power Production Expenses-Nuclear		er(En	ter total of lines 32 and 39	·	•
41	C. Hydraulic Power Genera	tion				
	Operation (535) Operation Supervision and Engineering					-
	(536) Water for Power	-		······	-	<u> </u>
	(537) Hydraulic Expenses			***	•	-
	(538) Electric Expenses				-	-
	(539) Miscellaneous Hydraulic Power Generation	Expe	enses		-	-
	(540) Rents				-	-
49	TOTAL Operation (Enter Total of lines 43 thr	u 48	)			-

Nam	e of Respondent	ı		ort Is:	Date of Report	Year of Report
(1) X An Original		An Original				
	Avista Corp. (2) A Resubmission		April 30, 2004	December 31, 2003		
	ELECTRIC OPE	RAT	ION	AND MAINTENANCE	EXPENSES	
Line						
No.	Account				Amount for Current Year	Amount for Prior Year
<u> </u>	(a)				(b)	(c)
50	C. Hydraulic Power Generation ( Maintenance	Cont	inued	)		ļ
	(541) Maintenance Supervision and Engineering					
	(542) Maintenance of Structures	<del></del>			-	-
	(543) Maintenance of Reservoirs, Dams, and Wa	terwa	avs		<u> </u>	-
	(544) Maintenance of Electric Plant		4,0		-	-
	(545) Maintenance of Miscellaneous Hydraulic Pla	ant				_
57	TOTAL Maintenance (Enter Total of lines 52 t		56)		-	+
58	TOTAL Power Production Expenses-Hydraulic	Pov	ver (E	nter total of lines 49 and 5	4 -	-
59	D. Other Power Genera		,			1
	Operation					
	(546) Operation Supervision and Engineering				260,519	•
	(547) Fuel				15,495,035	2,799
63	(548) Generation Expenses				196,151	•
	(549) Miscellaneous Other Power Generation Exp	ense	es		8,207	-
	(550) Rents	0.51			28,755	-
66	TOTAL Operation (Enter Total of lines 61 thru Maintenance	65)			15,988,667	2,799
	(551) Maintenance Supervision and Engineering				2 244	
60	(552) Maintenance Supervision and Engineering				2,244	-
70	(553) Maintenance of Generating and Electric Pla	975,702	-			
	(554) Maintenance of Miscellaneous Other Power		erati	on Plant	38.168	<u>-</u>
72	TOTAL Maintenance (Enter Total of lines 68 t			on right	1,016,114	-
73	TOTAL Power Production Expenses-Other Po			Total of lines 66 and 72)	17,004,781	
74					11,001,101	
75	(555) Purchased Power					•
76	(556) System Control and Load Dispatching				•	-
77	(557) Other Expenses			···	94,669	283,453
78	TOTAL Other Power Supply Expenses (Enter	Tota	l of li	nes 75 thru 77)	94,669	283,453
79	TOTAL Power Production Expenses (Enter To				17,099,586	283,453
80	2. TRANSMISSION	EXF	PENS	SES		-
	Operation					•
	(560) Operation Supervision and Engineering					
	(561) Load Dispatching				-	•
	(562) Station Expenses				1,070	•
	(563) Overhead Line Expenses				•	<u> </u>
	(564) Underground Line Expenses (565) Transmission of Electricity by Others				-	
	(566) Miscellaneous Transmission Expenses				<u> </u>	-
$\overline{}$	(567) Rents			<del></del>	-	-
90	TOTAL Operation (Enter Total of lines 82 thru	89)			1,070	•
_	Maintenance	00,			1,070	-
	(568) Maintenance Supervision and Engineering				-	<u>-</u>
	(569) Maintenance of Structures				+	-
	(570) Maintenance of Station Equipment		•			-
	(571) Maintenance of Overhead Lines				•	
96	(572) Maintenance of Underground Lines				·	-
	(573) Maintenance of Miscellaneous Transmission Plant				•	-
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)				-	-
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)				1,070	-
100	3. DISTRIBUTION	<u>EX</u> F	EN	SES		
	Operation					
102	(580) Operation Supervision and Engineering				-	

Nan	ne of Respondent	This	Repo	ort ls:	Date of Report	1
İ			X	An Original	Date of Fispers	
1		1	ت			
1	Avista Corp.	(2)		A Resubmission	April 30, 2004	January 0, 1900
		`~'	ш	, , , , , , , , , , , , , , , , , , ,	7 (5111 00, 2004	bandary 0, 1300
$\vdash$	ELECTRIC ORE	DAT	ION	AND MAINTENANCE	EVDENCES	I
Line		1// 1	IOIN	AND WAINTENANCE	EAFENSES	
No.	1				Amount for Current Year	,
	(a)				(b)	1
102	1	NIĆI	-C //	Continued)	(0)	-
103		INO	=3 (1	Jonunuea)		-
	(581) Load Dispatching				-	-
	(582) Station Expenses				-	
	(583) Overhead Line Expenses			111111	-	•
	(584) Underground Line Expenses	_			•	<u> </u>
100	(585) Street Lighting and Signal System Expense	s			-	-
109	(586) Meter Expenses				-	•
110	(587) Customer Installations Expenses				<u> </u>	<u> </u>
	(588) Miscellaneous Distribution Expenses				-	·
	(589) Rents		~`		-	-
113	( )	u 112	<u>د)</u>	1"	-	-
	Maintenance (590) Maintenance Supervision and Engineering				<u> </u>	-
					-	-
	(591) Maintenance of Structures (592) Maintenance of Station Equipment				-	<u> </u>
	(593) Maintenance of Overhead Lines				-	·
-	(594) Maintenance of Underground Lines				*	<u>-</u>
	(595) Maintenance of Line Transformers				•	<u> </u>
	(596) Maintenance of Street Lighting and Signal S	· · cto			<u> </u>	<u> </u>
	(597) Maintenance of Meters	yster	iiis		-	•
	(598) Maintenance of Miscellaneous Distribution I	Dlant				•
124	TOTAL Maintenance (Enter Total of lines 115		1221		•	<u> </u>
125	TOTAL Distribution Expenses (Enter Total of			and 124)	•	
126	4. CUSTOMER ACCOU					<del> </del>
	Operation 4. COOTOMETT ACCOUNT	410	LAI	LNOLO		-
	(901) Supervision					-
	(902) Meter Reading Expenses				-	-
130	(903) Customer Records and Collection Expenses					<del></del>
	(904) Uncollectible Accounts					
	(905) Miscellaneous Customer Accounts Expense	S			<u> </u>	<del></del>
133	TOTAL Customer Accounts Expenses (Enter		of lin	es 128 thru 132)		-
134	5. CUSTOMER SERVICE AND INFO					
	Operation		, VIIC	ATTLE CALLINOLO		<u> </u>
	(907) Supervision				-	<del></del>
	(908) Customer Assistance Expenses				-	·
	(909) Informational and Instructional Expenses				-	
139	(910) Miscellaneous Customer Service and Inform	ation	al Ex	nenses		
140	TOTAL Cust. Service and Informational Expen					
141	6. SALES EXPE			Total of mice for the re		
	Operation O. OALLO LAI L	INOL		7117-1-		-
	(911) Supervision					•
	(912) Demonstrating and Selling Expenses					-
	(913) Advertising Expenses				-	•
	(916) Miscellaneous Sales Expenses			<u></u>	-	-
147	TOTAL Sales Expenses (Enter Total of lines 1	43 th	ru 14	6)		-
148	7. ADMINISTRATIVE AND GE				<u> </u>	<del></del>
	Operation 7.7750000000000000000000000000000000000	1 1 6 1	U-1 L	-/- LINOLO		<u> </u>
	(920) Administrative and General Salaries				-	-
	(921) Office Supplies and Expenses				-	-
	(Less) (922) Administrative expenses Transferred	Cred	lit			<del>                                     </del>

		This Report Is:	Date of Report	Year of Report
		(1) X An Original		
	Avista Corp.	(2) A Resubmission	April 30, 2004	December 31, 2003
	ELECTRIC OPE	RATION AND MAINTEN	IANCE EXPENSES	
Line				***
No.	Account	Amount for Current Year	Amount for Prior Year	
	(a)			(c)
153	7. ADMINISTRATIVE AND GENERA	L EXPENSES (Continu	ed)	
154	(923) Outside Services Employed		<del>-</del>	
	(924) Property Insurance	-		
	(925) Injuries and Damages	-	-	
	(926) Employee Pensions and Benefits	-	-	
	(927) Franchise Requirements	-		
	(928) Regulatory Commission Expenses	-	-	
	(Less) (929) Duplicate Charges-Cr.	-	-	
	(930.1) General Advertising Expenses	-		
	(930.2) Miscellaneous General Expenses			
	(931) Rents	-	•	
164		-	-	
	Maintenance			
	(935) Maintenance of General Plant	-	-	
167	TOTAL Administrative and General Expenses	d 166)		
168		xpenses (Enter Total of line	s 17,100,656	283,452.96
1	79,99,125,133,140,147,and 167)			J

## NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reporte construction employees in a footnote. for the payroll period ending nearest to October 31, or any 3. The number of employees assignable to the electric payroll period ending 60 days before or after October 31. department from joint functions of combination utilities may 2. If the respondent's payroll for the reporting period in- be determined by estimate, on the basis of employee equivacludes any special construction personnel, include suc lents. Show the estimated number of equivalent employees

employees on line 3, and show the number of such specia attributed to the electric department from joint functions.

1 Payroll Period Ended (Date) December 31, 2002		
2 Total Regular Full-Time Employees	0	
3 Total Part-Time and Temporary Employees	0	**
4 Allocation of General Employees	0	
5 Total Employees (See Note 1)	0	